



National Defense Industrial Association  
Integrated Program Management Division

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# Subcontract Management Reserve Whitepaper

May 31, 2018

Revision 1

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## 1 Introduction

The NDIA Integrated Program Management Division (IPMD) Clearinghouse Working Group was asked by industry to address compliant options for handling and reporting subcontract Management Reserve (MR). The specific issue: “What are the recommended compliant methods for handling and reporting subcontract MR?”.

### 1.1 Purpose of the Whitepaper

To identify compliant options for a Prime in handling and reporting subcontract MR.

### 1.2 Terms

Not Applicable.

## 2 Industry Survey

The IPMD Prime/Subcontract Management Working Group conducted a survey with industry to support development of recommendations to address the issue, and 39 responses were received. Two primary methods were identified, with reporting variations:

1. Subcontract MR included in Prime’s Performance Measurement Baseline (PMB) as it is part of the price to the Prime, which is why-it can be included in PMB.
2. Subcontract MR included in Prime’s MR value, documented in the Program Log, and explained in the Integrated Project Management Report (IPMR) Format 5.

However, both methods had mixed results relative to Government assessments:

- Six of 39 responses indicated the Government had an issue with subcontract MR being included in Prime PMB.
- One of 39 responses indicated the Government had an issue with subcontract MR being reported in the Prime MR and explained in IPMR Format 5.
- Both common approaches have apparently resulted in Corrective Action Requests (CARs) being issued, although the CARs were issued more than five years ago.
- Survey results indicate that the issue could be one of execution rather than interpretation.

The survey also asked respondents what they would do to manage and report subcontract MR in the most effective manner. Here are a few responses:

- MR visibility within the sub IPMR is the best. If no sub IPMR, I believe the only option is addressing it with Format 5. At the end, we are all looking for a clean process that offers visibility.
- It would reside as a planning package within the established PMB.
- Discuss in the IPMR Format 5 how it’s done and the values. This way it’s transparent. Don’t think there should be a one size fits all solution/approach.

Note: All the survey responses are attached.

## 2.1 DCMA Corrective Action Request (CAR) Database

The Defense Contract Management Agency (DCMA) CAR database indicates that only eleven CARs have been issued on Guideline 14, *Identify management reserves and undistributed budget*, in the past three years, with only one CAR related to Prime/Sub MR. In that instance, the Earned Value Management (EVM) System Description did not address the Prime/Sub MR process as used.

DCMA will not direct how companies execute and therefore it is up to contractors to ensure a process exists and that programs follow the process.

## 2.2 Analysis of Methods

This paper analyzes the two most common methods for handling and reporting subcontract MR:

1. Subcontract MR is included in the Prime’s PMB as a planning package.
2. Subcontract MR is included in the Prime’s MR value and is segregated and explained in the Prime’s IPMR Format 5.

Table 1 includes the benefits, potential issues, and EIA-748 guideline or IPMR requirements to consider for each option.

Table 1 Prime/Sub MR Integration

	Description	Benefits	Potential Issues	Guideline(s) or Requirements Impact
1.a	Sub’s MR is included in Prime’s PMB as a planning package.	Allows the entire Sub value to easily align/reconcile to Prime’s PMB.	Highest compliance risk. 10-15% response that this is a customer or DCMA issue. MR has no scope, is not time-phased, and cannot claim performance. Confusion on whether the planning package CAM owns the MR or the subcontractor.	G/L 10 – Planning package indicates work scope... so what is the scope? G/L 14 – MR doesn’t have work scope... (does not comply with IPMR DID)
1.b	Sub’s MR (w/associated burdens) is included in Prime’s MR value but not explained in Prime IPMR Format 5.	Provides traceability between Sub and Prime in Prime’s Program Log. Minimizes risk of non-compliance. 3-5% response that is a customer or DCMA issue.	Does not provide customer with insight or understanding of this aspect of Prime/Sub relationship.	IPMR DID requires MR value be explained in Format 5 (DID Section 3.2.4.).
2	Sub’s MR (w/associated burdens) is included in Prime’s MR value and is segregated and explained in the Prime Contractor’s IPMR Format 5.	Low risk of non-compliance. Full awareness of MR for total program.	Requires extra tracking to ensure traceability in IPMR and Program Log(s). Subs can provide MR log to Primes. There is a risk that the Prime will think they can control Subs use of MR.	IPMR DID requires MR value be explained in Format 5 (DID Section 3.2.4.).

## 3 Conclusion

There is no clear direction from survey results favoring one approach over the other. However, there are recommendations to mitigate risk of non-compliance and support a more informed

decision on handling and reporting subcontract MR so suppliers can select a method best suited to their management styles. DCMA does not recommend one approach over the other, only that the approach be defined in the contractor approved EVM System Description and implemented as defined.

## 4 Recommendations

As a result of the input from industry partners on the survey, the IPMD Prime/Subcontract Management Working Group recommends two actions:

1. If the EVM System Description document includes specific detail on how to establish Sub's MR, then follow that process for all applicable projects.
2. If the EVM System Description document does not include specific details, the program can select a method that is best suited for the nature of work; is compliant with policies, procedures and other areas of the System Description; and is documented by the program (e.g. Program Directive).

The contractor EVM System Description document should identify approaches to handling and reporting subcontract MR and contractors need to take ownership in providing guidance. In unusual circumstances, you can also consult your DCMA EVMS point of contact with questions.

The above actions will give the Prime flexibility to determine the best method for specific contract and avoid a "one size fits all" requirement for Industry in handling and reporting subcontract MR, while addressing potential issues with the Government in the early stages of executing a contract.

**Detailed Survey Results:**

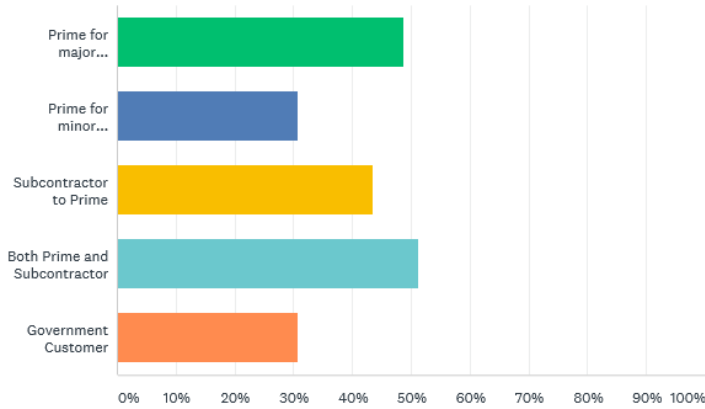
**Handling and Reporting Subcontract Management Reserve (MR) Survey Results**

Q1

Customize Export

What describes your company? (select all that apply)

Answered: 39 Skipped: 6



ANSWER CHOICES	RESPONSES
Prime for major subcontracts (subcontracts \$20M and over)	48.72% 19
Prime for minor subcontracts (subcontracts less than \$20M)	30.77% 12
Subcontractor to Prime	43.59% 17
Both Prime and Subcontractor	51.28% 20
Government Customer	30.77% 12
<b>Total Respondents: 39</b>	

Comments (6)

Showing 6 responses

**consultant**

11/22/2017 10:48 AM

[View respondent's answers](#)

**EV Consultants to govt and contractors**

11/21/2017 2:31 PM

[View respondent's answers](#)

**All of the above**

11/21/2017 11:18 AM

[View respondent's answers](#)

**EVM consultant who works with both prime and subcontractor**

11/21/2017 10:24 AM

[View respondent's answers](#)

**Management Consulting**

11/21/2017 10:16 AM

[View respondent's answers](#)

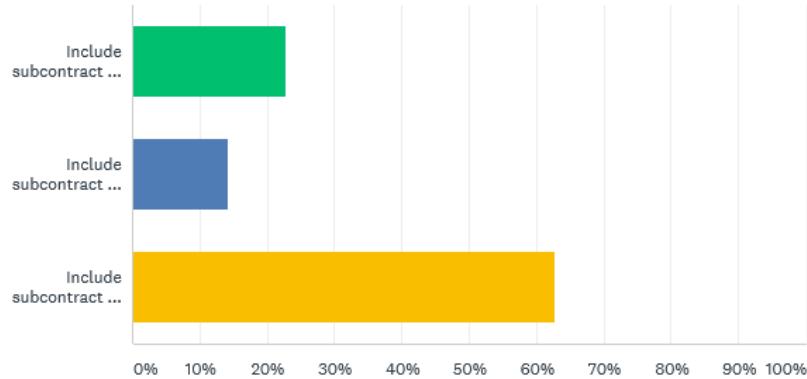
**Seta contractor to ARMY and NASA**

Q2

Customize Export

### What is your preferred method for handling and reporting subcontract Management Reserve (MR)?

Answered: 35 Skipped: 10



ANSWER CHOICES	RESPONSES
Include subcontract MR in Prime Performance Measure Baseline (PMB) as a planning package.	22.86% 8
Include subcontract MR in Prime MR.	14.29% 5
Include subcontract MR in Prime MR and show breakout of MR in IPMR Format 5.	62.86% 22
<b>TOTAL</b>	<b>35</b>

Comments (11)

Showing 11 responses

**Subcontractors MR is included on subcontractors CPR**

12/6/2017 2:32 PM

[View respondent's answers](#)

**As a Gov't analyst I have only observe the Sub. MR is part of the Prime PMB at many contracts**

12/1/2017 5:57 PM

[View respondent's answers](#)

**Include subcontract MR in PMB**

11/28/2017 8:45 AM

[View respondent's answers](#)

**Include subcontract MR in PMB**

11/27/2017 4:54 PM

[View respondent's answers](#)

**Include subcontract MR in total cost to Prime**

11/27/2017 11:27 AM

[View respondent's answers](#)

**Subcontractor to hold and manage its own MR**

**We do not have subcontractor MR**

11/21/2017 3:32 PM

[View respondent's answers](#)

**Our SD allows various methods for showing subcontractor MR in our IPMR report. I checked the one that we use most frequently. We allow the programs to decide which approach is best for their program based on the known situation.**

11/21/2017 2:17 PM

[View respondent's answers](#)

**We've done both 1 and 2 above, but I don't believe we've done #3.**

11/21/2017 11:18 AM

[View respondent's answers](#)

**included in subcontractor PMB**

11/21/2017 10:32 AM

[View respondent's answers](#)

**3rd bullet - where necessary**

11/21/2017 10:16 AM

[View respondent's answers](#)

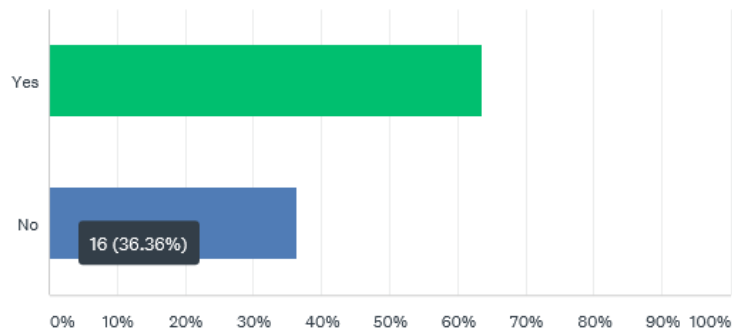
**Q3**

[Customize](#)

[Export](#)

Does your company EVM System Description document or other EVM Command Media address how subcontract MR is to be managed and reported?

Answered: 44 Skipped: 1



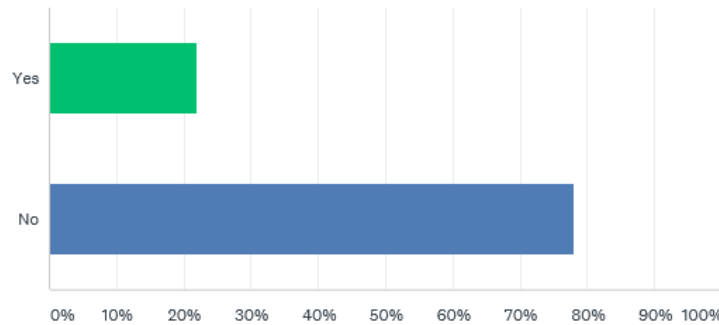
ANSWER CHOICES	RESPONSES	
Yes	63.64%	28
No	36.36%	16
<b>TOTAL</b>		<b>44</b>

Q4

Customize Export

Do you think there is an EIA-748 guideline(s) compliance issue with handling and reporting subcontract MR?

Answered: 41 Skipped: 4



ANSWER CHOICES	RESPONSES	
Yes	21.95%	9
No	78.05%	32
<b>TOTAL</b>		<b>41</b>

[Comments \(14\)](#)

Showing 14 responses

**GI 14; DCMA continues to issue CARs for handling of subcontractor MR whether it is in the Prime's MR or in the Prime's PMB. Received CARs for both approaches.**

12/4/2017 2:19 PM

[View respondent's answers](#)

**Limited guidance that is subject to interpretation by industry and DCMA**

12/4/2017 8:44 AM

[View respondent's answers](#)

**EIA 748 clearly states that MR isn't part of the PMB. By its nature, it is not defined work. Some customers are wanting to see Sub MR reported as part of the baseline to reconcile to their total sub cost.**

11/29/2017 8:56 AM

[View respondent's answers](#)

**Intent 2i doesn't even bring it into discussion.**

11/28/2017 7:17 PM

[View respondent's answers](#)

**It does not specify how a company should handle it so it is left to each company to decide.**

11/27/2017 12:20 PM

[View respondent's answers](#)



**I think EIA-748 is specific on MR regardless if the is handled by a subcontractor. The issue is reporting is so the customer can understand all MR.**

11/27/2017 8:48 AM

[View respondent's answers](#)

**If directed to include in prime's PMB where there is NO scope of work for that budger**

11/22/2017 10:48 AM

[View respondent's answers](#)

**GL 14 requires MR and UB to be separately identified and controlled. A FFPC is not required to identify their level of MR included in their price. Not a compliance issue.**

11/21/2017 5:28 PM

[View respondent's answers](#)

**Adequate options.**

11/21/2017 2:31 PM

[View respondent's answers](#)

**The contract and/or subcontract SOW and IPMR CDRL can dictate how the customer would like to integrate the MR. EIA-748 should not dictate or be perscriptive in the handling of the Subcontractors MR.**

**No specific discussion of subcontractor MR only that the subcontract plan must tie to prime plan**

11/21/2017 1:01 PM

[View respondent's answers](#)

**Guideline 14 doesn't provide enough guidance. It talks about traceability, but doesn't go far enough**

11/21/2017 11:18 AM

[View respondent's answers](#)

**The EIA-748 seems to be vague about the subcontract MR.**

11/21/2017 10:32 AM

[View respondent's answers](#)

**The guidelines are generic enough. It is an interpretation issue and NDIA can best address the issue in the Intent Guide, which would hopefully inform the PARCA Interpretive Guide.**

11/21/2017 10:24 AM

[View respondent's answers](#)

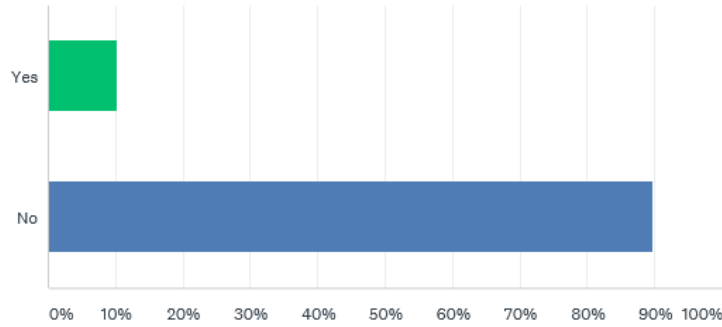
Q5

Customize

Export ▾

If subcontract MR is included in the Prime PMB, has the government customer raised an issue with this approach?

Answered: 39 Skipped: 6



ANSWER CHOICES	RESPONSES
Yes	10.26% 4
No	89.74% 35
<b>TOTAL</b>	<b>39</b>

[Comments \(11\)](#)

Showing 11 responses

**we don't include it that way**

12/7/2017 3:23 PM

[View respondent's answers](#)

**Not applicable**

12/6/2017 2:32 PM

[View respondent's answers](#)

**Yes, customer ended up demanding a Review for Cause**

12/4/2017 2:19 PM

[View respondent's answers](#)

**As a Gov't analyst I have always expected that Sub 's MR is part of the Prime PMB**

12/1/2017 5:57 PM

[View respondent's answers](#)

**Some have, some have not**

11/29/2017 8:56 AM

[View respondent's answers](#)

**Never had the situation. As long the contractor's processes are clear and visible. I'm not sure this would an issue.**

No known raised issues

11/28/2017 8:45 AM

[View respondent's answers](#)

A program had subcontract MR in the PMB, which wasn't the issue. The issue was the program claimed performance (ie, BCWP) on subcontract MR.

11/27/2017 8:48 AM

[View respondent's answers](#)

yes...what is the scope associated with it

11/22/2017 10:48 AM

[View respondent's answers](#)

Speaking from the government contractor perspective, sometimes, depending on whether the sub MR is actually PMB or whether the MR has is essentially been flowed down to the sub.

11/22/2017 7:25 AM

[View respondent's answers](#)

Issue no - request for clarification/more information - yes

11/21/2017 10:16 AM

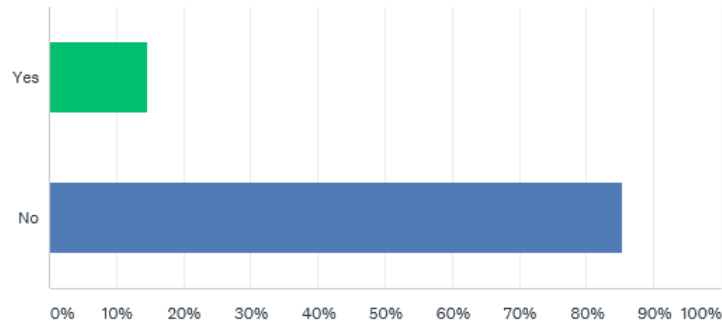
[View respondent's answers](#)

**Q6**

[Customize](#) [Export](#) ▼

If subcontract MR is in included in the Prime PMB, has there been an issue raised by DCMA?

Answered: 41 Skipped: 4



ANSWER CHOICES	RESPONSES
▼ Yes	14.63% 6
▼ No	85.37% 35
<b>TOTAL</b>	<b>41</b>

[Comments \(13\)](#)

Showing 13 responses

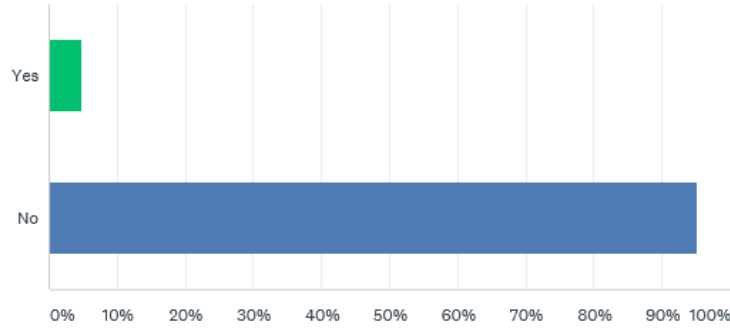
<b>we don't include it that way</b>	12/7/2017 3:23 PM	<a href="#">View respondent's answers</a>
<b>Subcontractor - do not know if issues have been raised</b>	12/6/2017 2:32 PM	<a href="#">View respondent's answers</a>
<b>Yes, received a CAR</b>	12/4/2017 2:19 PM	<a href="#">View respondent's answers</a>
<b>DCMA interpretations/guidance vary</b>	12/4/2017 8:44 AM	<a href="#">View respondent's answers</a>
<b>In my experience DCMA ha no issue with Sub's MR be a part of the Prime PMB</b>	12/1/2017 5:57 PM	<a href="#">View respondent's answers</a>
<b>Some have. some have not</b>		
<b>Not sure.</b>	11/28/2017 7:17 PM	<a href="#">View respondent's answers</a>
<b>No known raised issues</b>	11/28/2017 8:45 AM	<a href="#">View respondent's answers</a>
<b>Yea not applicable as I am on a DOE Contract</b>	11/27/2017 2:46 PM	<a href="#">View respondent's answers</a>
<b>Same as in Question 5 - A program had subcontract MR in the PMB, which wasn't the issue. The issue was the program claimed performance (ie, BCWP) on subcontract MR, and DCMA issued a CAR.</b>	11/27/2017 8:48 AM	<a href="#">View respondent's answers</a>
<b>Same as in the response to item 5 above.</b>	11/22/2017 7:25 AM	<a href="#">View respondent's answers</a>
<b>Not with DCMA so this is N/A for me</b>	11/21/2017 5:28 PM	<a href="#">View respondent's answers</a>
<b>Issue was raised, but an explanation seemed to satisfy the issue. No CAR or deficiency was identified</b>	11/21/2017 11:18 AM	<a href="#">View respondent's answers</a>

Q7

Customize Export

If subcontract MR is included in the Prime MR, has the government customer raised an issue with this approach?

Answered: 41 Skipped: 4



ANSWER CHOICES	RESPONSES
Yes	4.88% 2
No	95.12% 39
<b>TOTAL</b>	<b>41</b>

[Comments \(10\)](#)

- we segregate it in Format 5**  
 12/7/2017 3:23 PM [View respondent's answers](#)
- Subcontractor - do not know if issues have been raised**  
 12/6/2017 2:32 PM [View respondent's answers](#)
- Yes, customer ended up demanding a Review for Cause**  
 12/4/2017 2:19 PM [View respondent's answers](#)
- N/A**  
 12/4/2017 8:44 AM [View respondent's answers](#)
- Some have, some have not. Same question as above?**  
 11/29/2017 8:56 AM [View respondent's answers](#)
- As long as it's reported within Format 5.**

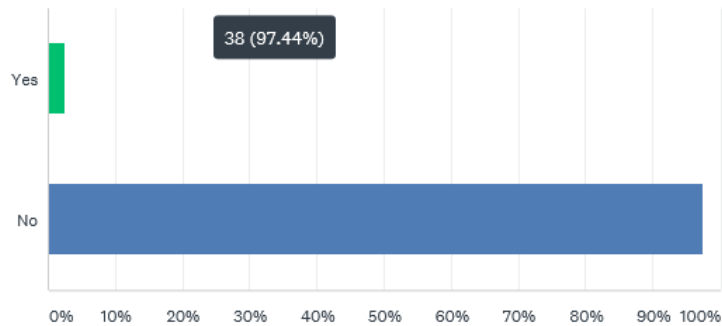
<b>NA</b>	<a href="#">View respondent's answers</a>
11/28/2017 8:45 AM	
<b>rarely to they view the IPMR</b>	<a href="#">View respondent's answers</a>
11/22/2017 10:48 AM	
<b>Not in the Prime MR.</b>	<a href="#">View respondent's answers</a>
11/21/2017 10:32 AM	
<b>Only raised issue in the form of additional questions/information needed</b>	<a href="#">View respondent's answers</a>
11/21/2017 10:16 AM	

**Q8**

[Customize](#) [Export](#)

If subcontract MR is included in the Prime MR, has there been an issue raised by DCMA?

Answered: 39 Skipped: 6



ANSWER CHOICES	RESPONSES
Yes	2.56% 1
No	97.44% 38
<b>TOTAL</b>	<b>39</b>

[Comments \(8\)](#)

Showing 8 responses

**we segregate it in Format 5**

12/7/2017 3:23 PM

[View respondent's answers](#)

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**Subcontractor - do not know if issues have been raised**

12/6/2017 2:32 PM

[View respondent's answers](#)

---

**Yes, a received CAR**

12/4/2017 2:19 PM

[View respondent's answers](#)

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**DCMA interpretations/guidance vary**

12/4/2017 8:44 AM

[View respondent's answers](#)

---

**Some have, some have not. Same question as above?**

11/29/2017 8:56 AM

[View respondent's answers](#)

---

**Not sure.**

---

**NA**

11/28/2017 8:45 AM

[View respondent's answers](#)

---

**Not in the Prime MR.**

11/21/2017 10:32 AM

[View respondent's answers](#)

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Q9

Export ▾

If you could manage and report subcontract MR in the most effective manner, what would you do?

Answered: 31 Skipped: 14

RESPONSES (31) TEXT ANALYSIS MY CATEGORIES

**PAID FEATURE**

Use text analysis to search and categorize responses; see frequently-used words and phrases. To use Text Analysis, upgrade to a paid plan .

**UPGRADE** [Learn more »](#)

Categorize as... ▾ Filter by Category ▾

Search responses   

Showing 31 responses

Follow guidelines - report subcontract MR in Format 5

12/6/2017 2:32 PM

[View respondent's answers](#)

Manage MR at the prime level - allocate it via contracts and manage distribution to an agreed WBS management control point accordingly.

12/6/2017 9:16 AM

[View respondent's answers](#)

Include subcontract 's MR in the Prime's MR as a line item in order to maintain traceability

12/4/2017 2:19 PM

[View respondent's answers](#)

In PMB, and if Prime is keeping aside additional MR, this should be transparent in Prime's MR reports (logs, etc.)

12/4/2017 8:44 AM

[View respondent's answers](#)

There is no issue to me if the Subs MR is part of the PMB of the Prime. However, subs MR shall be noted in the Prime reporting.

12/1/2017 5:57 PM

[View respondent's answers](#)

Include in Prime PMB, but provide breakout in /format 5



MR visibility within the sub IPMR is the best. If no sub IPMR, I believe the only option is addressing it with Format 5. At the end, we are all looking for a clean process that offers visibility.

11/28/2017 7:17 PM

[View respondent's answers](#)

E.The CPR/IPMR will be the document in which Subcontractor/IWTA reported Management Reserve (MR), UB, and Fee are included in Format 1. MR, UB and Fee should be time phased according to the Subcontractor's/IWTA's submittal in the same control account as the CPR/IPMR and contained in the Subcontractor/IWTA submitted data file to be loaded in the PPM Tool for inclusion into the prime contract's PMB. If the Subcontractor/IWTA CPR/IPMR is submitted without time phasing of MR and UB, they will be added to the PPM Tool in a lump sum at the end of the Subcontractor's/IWTA's contractual Period of Performance.

11/27/2017 4:54 PM

[View respondent's answers](#)

Continue to manage it with in our Risk and Opportunity Management Plan and through our MR. Continue to be fully transparent by addressing in both the MEAC Discussion, and the MR section of the IPMR Format 5

11/27/2017 2:46 PM

[View respondent's answers](#)

Include MR with prime MR and breakout the details in Format 5.

11/27/2017 12:20 PM

[View respondent's answers](#)

Let subcontractor manage their MR as part of the total cost to Prime.

11/27/2017 11:27 AM

[View respondent's answers](#)

All MR, including subcontract MR, should be reported on IPMR Format 1 with the breakout identified in Format 5. Would be good for industry to handle and report consistently.

11/27/2017 8:48 AM

[View respondent's answers](#)

earmarked as part of prime's MR

11/22/2017 10:48 AM

[View respondent's answers](#)

Property identify program level MR (not part of the PMB) and identify which proportion flows to the sub.

11/22/2017 7:25 AM

[View respondent's answers](#)

Separate log for each, Prime and subcontractors

11/21/2017 5:28 PM

[View respondent's answers](#)

Subcontractor reports on how they are managing MR.

11/21/2017 5:28 PM

[View respondent's answers](#)

Have it in prime MR, broken out

11/21/2017 4:05 PM

[View respondent's answers](#)

It would reside as a Planning Package within the established PMB.

11/21/2017 3:32 PM

[View respondent's answers](#)

Discuss in IPMR format 5 how it's done and the values. This way it's transparent. Don't think there should be a one size fits all solution / approach.

11/21/2017 2:31 PM

[View respondent's answers](#)

Exclude it from the Primes MR box. Put it into a separate stand-alone row on Format 1 below the FCCOM line.

11/21/2017 2:17 PM

[View respondent's answers](#)

Continue to break it out in the IPMR Format 5.	
11/21/2017 1:42 PM	<a href="#">View respondent's answers</a>
No change	
11/21/2017 1:25 PM	<a href="#">View respondent's answers</a>
Include it in the prime PMB	
11/21/2017 1:01 PM	<a href="#">View respondent's answers</a>
<p>Both methodologies have pros and cons and since we've used both methodologies, depending on Program Manager decisions, I don't have a preference either way. Pros for having the subcontract MR in a PPKG in the Primes PMB include having the entire subcontract value in the PMB making reconciliation and Format 2 easier. Cons for having the subcontractor MR in the Primes PMB include it not having specific scope tied to it in the PPKG and needing to make additional BCR changes for the PPKG when the subcontractor changes its PMB in order to reflect the correct time phasing of the overall subcontract in the Primes PMB. Pros for including the subcontractor MR in the Primes MR include knowing what the overall MR picture is for the program as a whole and fewer BCR changes to the Primes PMB. Cons for having the subcontractor MR in the Primes MR include the additional tracking necessary to hedge or fence the subcontract MR and track it, as well as the Primes Program Manager sometimes believing he has the right to tell the subcontractor what they can use their MR for. Also, if the MR is not tracked appropriately, their is the chance the Prime could issue subcontractor MR to the Prime causing discrepancies in the total Primes PMB to contract value.</p>	
11/21/2017 11:10 AM	<a href="#">View respondent's answers</a>
1) Separate entry on IPMR or 2) Include in Prime's MR value	
11/21/2017 10:57 AM	<a href="#">View respondent's answers</a>
Include it as part of the cost of the Subcontract effort which is reported by the Subcontract IPMR.	
11/21/2017 10:32 AM	<a href="#">View respondent's answers</a>
<p>Including subcontractor MR in the prime PMB doesn't work simply because it is budget that cannot be earned, and if the sub doesn't use it all, there will be a discrepancy where the sub reported BCWP at completion does not equal the prime's BAC for the subcontractor control account. I think this is an obvious problem for most EV experts to see, and a reason why this is such an issue. I may be oversimplifying this, but to me, subcontractor data should be a simple roll-up. The prime creates a planning package or SLPP with an estimate of the subcontractor's costs. Once the subcontract is issued and the sub completes the planning of their PMB, the prime converts the sub's planning package to a control account/work package and sets the BAC to the sub's BAC and places the sub's MR into the Prime's MR (segregating it in the budget log so the prime knows not to use it). Any difference between the sub's CBB and the original estimate can be reconciled with the prime's MR when the contract is awarded. From this point forward, everything is a simple roll-up. The sub should submit a budget log monthly along with the IPMR reports so that adjustments to the sub's MR can be reflected in the prime's reporting.</p>	
11/21/2017 10:24 AM	<a href="#">View respondent's answers</a>
Bullet 3 from Q 2 Providing additional breakout information when/where necessary or as requested	
11/21/2017 10:16 AM	<a href="#">View respondent's answers</a>
Leave it as is.	
11/21/2017 10:15 AM	<a href="#">View respondent's answers</a>
have a separate line in the WBS Format 1 of IPMR	
11/21/2017 10:14 AM	<a href="#">View respondent's answers</a>
Include it in the Prime MR	
11/21/2017 10:13 AM	<a href="#">View respondent's answers</a>