GUIDANCE FOR ACCOUNTING FOR CONTRACT SUPPORT

REQUIREMENT: Army organizations acquiring contracted services shall include in newly issued contracts, task/delivery orders and bi-laterally modified contracts the requirement to report the following contract-related information upon award or modification, and annually thereafter for the duration of the contract, to the secure web site at: https://cmra.army.mil. Contractors and Contracting Officer Technical Representatives may report the data to the above web site. The information to be reported is as follows:

1. Contracting Office, Contracting Officer, Contracting Officer’s Technical Representative.
2. Contract number, including task and delivery order number;
3. Beginning and ending dates covered by reporting period;
4. Contractor name, address, phone number, e-mail address, identity of contractor employee entering data;
5. Estimated direct labor hours (including sub-contractors);
6. Estimated direct labor dollars (including sub-contractors);
7. Total payments (including sub-contractors);
8. Predominant Federal Service Code (FSC) reflecting services provided by contractor (and separate predominant FSC for each sub-contractor if different);
9. Estimated data collection cost;
10. Organizational title associated with the Unit Identification Code (UIC) for the Army Requiring Activity (the Army Requiring Activity is responsible for providing the contractor with its UIC for purposes of reporting this information);
11. Locations where contractor and sub-contractors perform the work (specified by zip code in the United States and nearest City, Country, when in an overseas location, using standardized nomenclature provided on website);
12. Presence of deployment or contingency contract language.
13. Number of contractor and sub-contractor employees deployed in theater this reporting period (by country).

SCOPE: Private sector performance of services supporting functions identified as the responsibility of the Secretary of the Army in 10 United States Code Section 3013 is included within the scope of reporting: recruiting; organizing; supplying; equipping (including research and development); training; servicing; mobilizing; demobilizing; administering (including the morale and welfare of personnel); maintaining; the repair of military equipment; the maintenance and repair of buildings and structures.
The contracted services corresponding to the above functions are included in Defense Finance and Accounting Service 37-100-XX for element of resource (EOR) codes 23 through 25, and 32, where IO (EOR description of Within government/Outside Government Action Code) code is for private sector support.

21** - Travel and Transportation of Persons
22** - Transportation of Things
23** - Rents, Communications and Utilities
24** - Printing and Reproduction
25** - Contractual Services
251* - Consulting Services
252* - Information Technology Services/Processing
253* - Purchase of goods and services from U.S. Government Accounts
254* - Total Operation and Maintenance of Facilities
255* - Research and Development Contracts within Government
256* - Paraproxessional Medical Personnel Services
257* - Operation and Maintenance of Equipment
258* - Subsistence and support of Persons
25A* - Defense Working Capital Fund or Other Revolving Funds
25B* - Total Industrial Fund Purchases for Navy and Marine Corps
25C* - Total Industrial Fund Purchases for Air Force
25D* - Total Industrial Fund Purchases for Defense Agencies
25E* - Other Intra-Governmental (Non-Army) Purchase
25F* - Tactical Equipment Maintenance (Includes Ground and Aviation)
32** - Total Land and Structures (Environmental Restoration and Pollution Prevention, Architect and Engineering Services, and Design Contracts)

The reporting requirement applies to all of the above functions, provided the organization that is receiving or benefiting from the contracted services is an Army organization. An Army organization has a Unit Identification Code included within the list of Major Commands or Operating Agencies. The identity of the Army organization supported by a contractor is the basis for determining whether or not there is a requirement to include the reporting requirement in the contract. (The reporting requirement does not apply to situations where an Army organization is merely a contracting agent for another executive agency.)

The source of funding (Navy, Air Force, OSD, etc.) or the identity of the contracting agent (e.g., FEDSIM or GSA) for the contracted services is irrelevant to a determination of whether or not the requirement is in support of the Army. Accordingly, some requirements for the Army subject to this reporting requirement may be funded by non-Army appropriations or reimbursable funding sources.

IMPLEMENTATION: The requiring activity shall include the language below in the statement of work. The contracting officer will provide a CLIN in Section B to allow for payment in compliance with this requirement.

“The Office of the Assistant Secretary of the Army (Manpower & Reserve Affairs) operates and maintains a secure Army data collection site where the contractor will report ALL contractor manpower (including subcontractor manpower) required for performance of this contract. The contractor is required to completely fill in all the information in the format using the following web address “https://contractormanpower.army.pentagon.mil. The required information includes: (1) Contracting Office, Contracting
Officer, Contracting Officer’s Technical Representative; (2) Contract number, including task and delivery order number; (3) Beginning and ending dates covered by reporting period; (4) Contractor name, address, phone number, e-mail address, identity of contractor employee entering data; (5) Estimated direct labor hours (including sub-contractor); (6) Estimated direct labor dollars paid this reporting period (including sub-contractor); (7) Total payments (including sub-contractor);
(8) Predominant Federal Service Code (FSC) reflecting services provided by contractor (and separate predominant FSC for each sub-contractor if different); (9) Organizational title associated with the Unit Identification Code (UIC) for the Army Requiring Activity (the Army Requiring Activity is responsible for providing the contractor with its UIC for the purposes of reporting this information); (10) Locations where contractor and sub-contractors perform the work (specified by zip code in the United States and nearest City, Country, when in an overseas location, using standardized nomenclature provided on website); (12) Presence of deployment or contingency contract language, and, (13) Number of contractor and sub-contractor employees deployed in theater this reporting period (by country). As part of its submission, the contractor will also provide the estimated total cost (if any) incurred to comply with this reporting requirement. Reporting period will be the period of performance not to exceed 12 months ending September 30 of each government fiscal year and must be reported by 31 October of each calendar year.”