

CONTRACT DATA REQUIREMENTS LIST (1 Data Item)					Form Approved OMB No. 0704-0188										
<small>Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. Please DO NOT RETURN your form to either of these addresses. Send completed form to the Government Issuing Contracting Officer for the Contract/PR No. listed in Block E.</small>															
A. CONTRACT LINE ITEM NO. 0002/0004		B. EXHIBIT C		C. CATEGORY TDP _____ TM _____ OTHER _____ FNCL _____											
D. SYSTEM/ITEM WORLDWIDE ENV RESTORATION AND CO			E. CONTRACT/PR NO. F41624-03-R-8046		F. CONTRACTOR TBD										
1. DATA ITEM NO. C001	2. TITLE OF DATA ITEM FUNDS AND MAN-HOUR EXPENDITURE REPORT				3. SUBTITLE N/A										
4. AUTHORITY (Data Acquisition Document No.) DI-FNCL-80331			5. CONTRACT REFERENCE SOW PARA 4.3.2			6. REQUIRING OFFICE AFCEE/E*									
7. DD 250 REQ LT	9. DIST STATEMENT REQUIRED A	10. FREQUENCY BLK16		12. DATE OF FIRST SUBMISSION BLOCK 16		14. DISTRIBUTION									
8. APP CODE N/A		11. AS OF DATE BLOCK 16	13. DATE OF SUBSEQUENT SUBMISSION BLOCK 16		a. ADDRESSEE			b. COPIES							
16. REMARKS Block 6: "*" will be specified in each task order. Blocks 10, 11, 12, & 13: Submissions and dates will be as specified in each task order. Blocks 14 & 15: "*" will be specified in each Task Order. Additional addresses and/or quantities of required copies will be specified in each task order. Block I: Signature authority is evidenced by Contracting Officer signature on the basic contract award document. Individual task orders shall have signatures. Block J: On the basic contract, this shall be the award date; however, approval dates shall be inserted for individual task orders.							Draft	Final							
									Reg	Repro					
												AFCEE/*	0		
												AFCEE/MSCD	0	LT	
												HSW/PKV*	0	1	
												AFCEE/MSR (C/S)	0	1	
												DCMA	0	LT	
												SEE BLOCK 16			
												15. TOTAL →	0	2	
G. PREPARED BY BUCK, KATHY			H. DATE		I. APPROVED BY SEE BLOCK 16		J. DATE								
17. PRICE GROUP N/A		18. ESTIMATED TOTAL PRICE NSP						(COMPUTER GENERATED)							

DATA ITEM DESCRIPTION			Form Approved OMB No. 0704-0188	
2. TITLE FUNDS AND MAN-HOUR EXPENDITURE REPORT		1. IDENTIFICATION NUMBER DI-FNCL-80331		
3. DESCRIPTION/PURPOSE 3.1 This report provides Government visibility into contractor expenditures for labor, materials, travel and other contract charges. It tracks these expenditures against baseline values, and provides to-completion estimates.				
4. APPROVAL DATE (YYMMDD) 870227	5. OFFICE OF PRIMARY RESPONSIBILITY (OPR) G/T213	6a. DTK APPLICABLE	6b. GIDEP APPLICABLE	
7. APPLICATION/INTERRELATIONSHIP 7.1 This DID contains the format and content preparation instructions for the data product generated by the specific and discrete task requirement as delineated in the contract. 7.2 This DID is applicable to time and material, research and development and other contracts where use of Cost Performance Reporting (CPR) or Cost/Schedule Status Reporting (C/SSR) are not appropriate. It is not applicable on fixed-price contracts. It is acquired on a periodic basis. <p style="text-align: right;">(Continued on Page 2)</p>				
8. APPROVAL LIMITATION		9a. APPLICABLE FORMS	9b. AMSC NUMBER 64079	
10. PREPARATION INSTRUCTIONS 10.1 <u>General</u> . The Funds and Man-Hour Expenditure Report shall contain the following data: a. A tabular listing of funding and man-hour expenditures inclusive of the reporting period compared to original baseline values, including to-completion estimates. b. A graphical plot of planned versus actual funding expenditures. c. A graphical plot of planned and actual percentage of work completed. 10.2 <u>Scope</u> . Each task, job-order, sub-task, or unit of work will be separately addressed. If schedule or milestone reporting is also a reporting requirement under the contract, the breakdown of work task elements should be consistent with that reporting. 10.3 <u>Format and content</u> . The report shall contain the following: 10.3.1 <u>Funds and man-hour expenditure summary</u> . This chart shall contain the following data elements (See Figure 1): 10.3.1.1 <u>Original negotiated contract</u> . A summary of all cost elements associated with the original negotiated contract. This is defined as the contractor's original cost proposal, as negotiated and accepted by the Government. It is that cost as it appears on the original contract document. Its elements shall contain that cost estimate breakdown by category (i.e., direct labor (Sr. Engineer, Jr. Engineer, draftsman, engineering shop, etc.), burden/overhead, material/parts, travel, subsistence, fringe, General and <p style="text-align: right;">(Continued on Page 2)</p>				
11. DISTRIBUTION STATEMENT <u>DISTRIBUTION STATEMENT A</u> : Approved for public release; distribution is unlimited.				

Block 7, Application/Interrelationship (Continued)

7.3 It is not intended that all the requirements contained herein should be applied to every contract or program phase. Portions of this DID are subject to deletion tailoring depending on the management requirements of the solicitation/contract in which it is applied.

7.4 This DID is related to DI-A-5016, Project Planning/Actual Progress Chart (Other than fixed price contracts), and DI-FNCL-80003, Man-Hour Expenditure Chart.

7.5 This DID supersedes DI-A-5001B, DI-A-5003F and U-A-5595.

Block 10. Preparation Instructions (Continued)

Administrative (G & A) fee, outstanding commitments, etc.), as provided in the accepted proposal. Items and amounts specified in this entry shall remain constant on successive reports during the term of the contract.

10.3.1.2 Latest negotiated contract changes. A summary of the latest negotiated contract changes. It shall be a recapitulation of the 10.3.1.1 data elements reflecting all subsequent changes resulting from contract modifications. Breakdown by category shall be as provided in 10.3.1.1 unless altered by a contract modification. Indicate "none" if revised proposals have no effect.

10.3.1.3 Reporting period expenditures. Expenditure data for the current reporting period for the work task categories used in 10.3.1.1 or 10.3.1.2 (as applicable), and covering man hours, funds, and the change (new orders minus fulfilled orders) in outstanding commitments.

10.3.1.4 Cumulative expenditure to date. Cumulative man hour, funds and outstanding commitments expenditure data through the current reporting period for the work task categories used in 10.3.1.1 and 10.3.1.2 (as applicable). Additionally, show the cumulative costs as a percentage of the 10.3.1.1. or 10.3.1.2 costs.

10.3.1.5 Estimated cost-to-complete. The estimated costs required to complete the work task from the reporting date to the date of completion. This estimate shall be defined by categories as they appear in 10.3.1.1 or 10.3.1.2. All estimates shall be justified.

10.3.1.6 Latest cost estimate. An estimate of the final total cost at completion of the work effort. This is derived from 10.3.1.4 and 10.3.1.5. Deviations between the original contract and/or latest negotiated contract change shall be justified/explained in footnote remarks.

10.3.2 Funds expenditure graph. A funds expenditure graph shall be included. The graph shall be reproducible to enable periodic changes reflecting current contract funding status to be entered. The graph shall portray, on a periodic basis, the planned versus actual total dollar expenditures and the percentage of the total contract dollars that the expenditure represents (See Figure 2).

Block 10. Preparation Instructions (Continued)

10.3.3 Work completed graph. A work completed graph shall be included that reflects the percentage of work completed by the contractor through the current reporting period. The graph shall plot actual completion versus planned completion, and shall be maintained current and be fully legible and reproducible (See Figure 3).

		FUNDS AND MAN HOUR EXPENDITURE SUMMARY										SUMMARY WORK PACKAGE TITLE _____		REPORTING PERIOD: _____	
		A		B		C		D		E		F			
DATE PREPARED: _____		CONTRACT NO: _____		CONTRACTOR: _____		LATEST NEGOTIATED CONTRACT CHANGES		REPORTING PERIOD EXPENDITURES		CUMULATIVE EXPENDITURES TO DATE		ESTIMATED COST TO COMPLETE		LATEST COST ESTIMATE	
		A1	A2	B1	B2	C1	C2	D1	D2	D3	E1	E2	F1	F2	
		MAN HOURS	DOLLAR VALUE	MAN HOURS	DOLLAR VALUE	MAN HOURS	DOLLAR VALUE	TOTAL MAN HOURS	DOLLAR VALUE	% DOLLAR VALUE*					
1. DIRECT LABOR (EMPLOYEE CLASS)															
TOTAL LABOR															
BUDGET/OVERHEAD															
2. TOTAL LABOR & BUDGET/OVERHEAD															
3. MATERIALS & PARTS															
4. TRAVEL EXPENSES															
5. OTHER DIRECT COSTS †															
6. SUB-TOTAL COSTS ‡															
§ SUM OF 2 THROUGH 5															
7. GENERAL & ADMINISTRATIVE COSTS															
8. TOTAL COST															
§ SUM OF 6 & 7															
9. FEE FOR PROFIT															
TOTAL CONTRACT AMOUNT †															
§ SUM OF 8 & 9															
OUTSTANDING COMMITMENTS***															
TOTAL COMMITMENTS AND EXPENDITURES															

* THIS FIGURE SHALL BE CALCULATED AS PERCENTAGE OF THE LATEST NEGOTIATED CONTRACT CHANGES. NEGOTIATED CONTRACT OF ANY OTHER TYPE AS A PERCENTAGE OF THE ORIGINAL NEGOTIATED CONTRACT.

** THE SURVEILLANCE OF EXPENDITURES IN EXCESS OF THE CONTRACT AMOUNT REQUIRES APPROPRIATE AUTHORIZATIONS BY THE CONTRACTING OFFICER.

*** UNRECEIVED PURCHASE ORDERS AT END OF REPORTING PERIOD.

NOTE: THIS FIGURE SERVES ONLY AS AN ILLUSTRATION OF THE TYPES OF ENTRIES REQUIRED FOR A FUNDS AND MAN HOURS EXPENDITURE SUMMARY AND PROVIDES A SAMPLE FORMAT.

FIGURE 1. Sample funds and man hour expenditure summary

FUNDS EXPENDITURE AND WORK COMPLETED GRAPHS

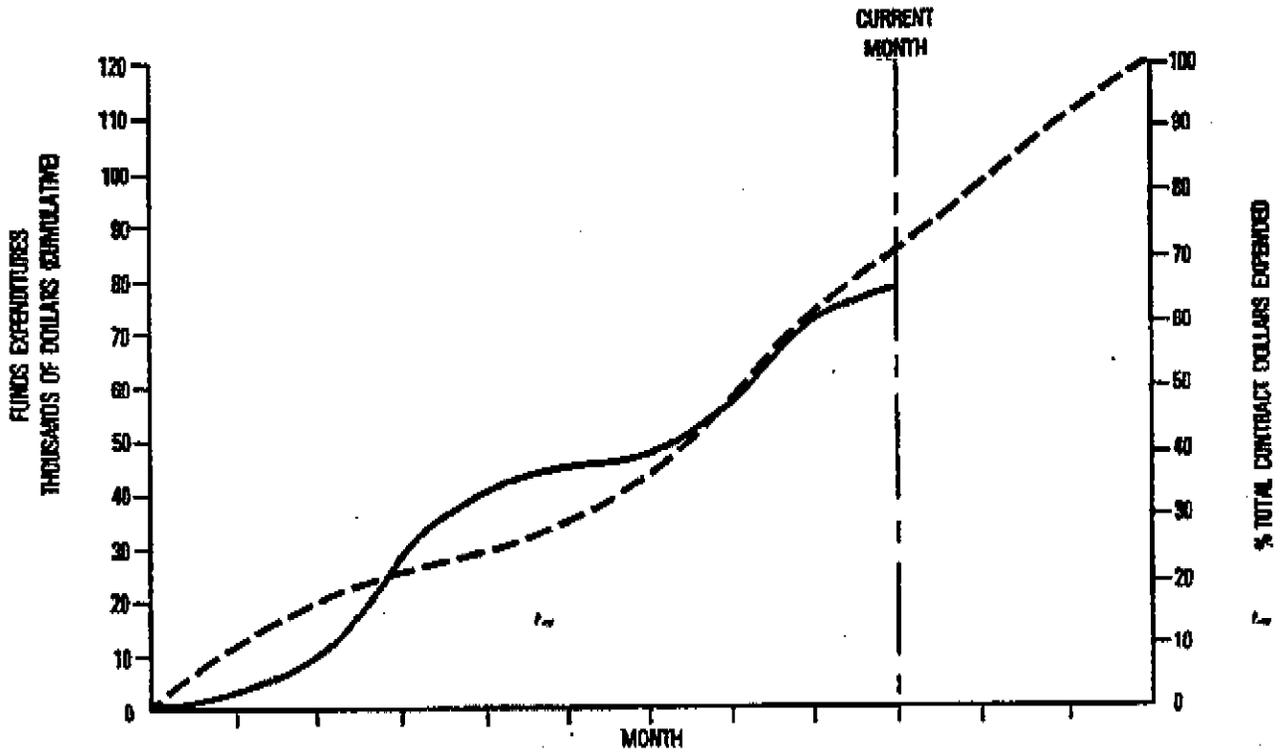


FIGURE 2. Funds expenditure graph

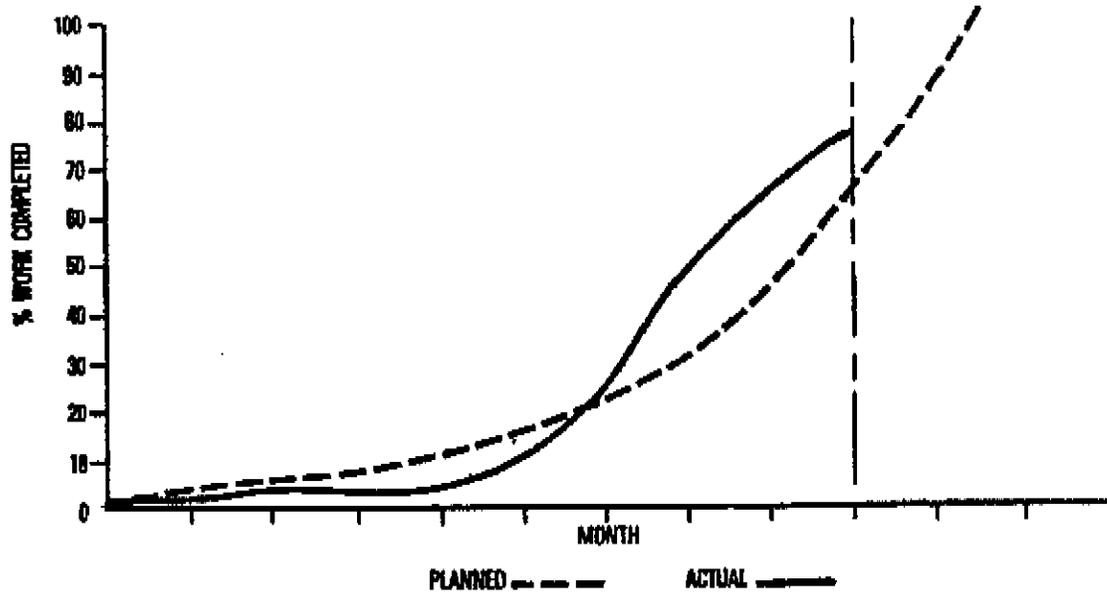


FIGURE 3. Percent work completed graph

DATA ITEM DESCRIPTION

1. TITLE Performance and Cost Report		2. IDENTIFICATION NUMBER DI-FNCL-80912	
3. DESCRIPTION/PURPOSE 3.1 The Performance and Cost Report provides current status and projects requirements of funds, man-hours, and work completion. 3.2 The report is used for evaluation of contractor progress.			
4. APPROVAL DATE (YYMMDD) 891006	5. OFFICE (IF PRIMARY RESPONSIBILITY (OPR)) A/MICOM	6a. DTIC APPLICABLE	6b. GIDEP APPLICABLE
7. APPLICATION/INTERRELATIONSHIP 7.1 This Data Item Description (DID) contains the format and content preparation instructions for the data product generated by the specific and discrete task requirement as delineated in the contract. 7.2 This DID supersedes DI-F-1208A.			
8. APPROVAL LIMITATION		9a. APPLICABLE FORMS	9b. AMSC NUMBER A4845
10. PREPARATION INSTRUCTIONS 10.1 <u>Format</u> . The Performance and Cost Report format shall be cont selected. Unless effective presentation would be degraded, the ini used format arrangement shall be used for all subsequent submissions. 10.2 <u>Content</u> . The Performance and Cost Report shall contain the following: 10.2.1 <u>Man-hours</u> . Total man-hours expended by technical categories or program tasks, cumulative total man-hours to date, and percentages of total man-hours spent to date. State whether or not remaining hours are sufficient to complete the task. 10.2.2 <u>Funds</u> . Total funds expended, by task, for the month; cumulative total funds spent to date; and percentage of total contract funds spent date. State whether or not remaining funds are sufficient to complete th task. 10.2.3 <u>Work completion</u> . Percentage of work completed, by tasks during the month, and cumulative percentage of total contract work completed to date.			
11. DISTRIBUTION STATEMENT DISTRIBUTION STATEMENT A: Approved for public release; distribution is unlimited.			

Contractor Name
 Date:
 USAF Contract No.
 Order #: ---
 Project Title
 Installation

REPORTING PERIOD COVERED:

Category of Personnel	During Reporting Period	Manhours Expended		Percent Of Total Proposed
		Authorized Hours	Cumulative Total to Date	

Line Item	During Reporting Period	Funds Expended		Percent of Total Proposed
		Authorized Budget	Cumulative To Date	
Labor				
Support				
Analyses				

Itemized Expenditures for Reporting Period

<u>DESCRIPTION</u>	<u>QTY. PURCHASED</u>	<u>COST FOR REPORTING PERIOD COVERED</u>
Support Items		
REPRODUCTION		
Itemize Below		
TRAVEL		
Round Trip, ___ to ___		
Car Rental		
Truck Rental		
Other Travel Costs (Itemize Below)		
SUBCONTRACTING		
LABORATORIES		
Itemize Below		
WASTE/CUTTINGS DISPOSAL		
Itemize Below		
SURVEYING		
Itemize below		

COST FOR REPORTING PERIOD COVERED

DESCRIPTION

QTY. PURCHASED

DRILLING

- Soil Borings (Power)
- Soil Borings (Hand Auger)
- Other Drilling Costs (Itemize Below):

OTHER SUBCONTRACTOR

Itemize Below

EQUIPMENT RENTAL

Itemize Below

FED-X / MAIL

- 2nd Business Day Mail
- Overnight Coolers
- Overnight Letters
- Overnight Reports (present. mater.)
- Overnight Sample Containers
- Sample Cooler Return
- Other Fed-X/Mail costs (Itemize Below)

OTHER MATERIALS / SUPPLIES (Categorize according to activity)

- Soil Boring Supplies
- Well Supplies
- Equipment Decontamination
- Health and Safety Supplies
- Report Packaging
- Miscellaneous Field Supplies (Itemize Below):

General & Administrative

all costs (@ xx. % , if applicable)

TOTAL FOR SUPPORT ITEMS

Costs for Reporting Period Covered

ANALYSES

Description	Method	Rate	Period	Costs for Reporting Period Covered		Total Cost
				Amount Performed	Disc.	

TOTAL ANALYSES

CONTRACT DATA REQUIREMENTS LIST (1 Data Item)					Form Approved OMB No. 0704-0188							
<small>Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. Please DO NOT RETURN your form to either of these addresses. Send completed form to the Government issuing Contracting Officer for the Contract/PR No. listed in Block E.</small>												
A. CONTRACT LINE ITEM NO. 00X12/0004		B. EXHIBIT C		C. CATEGORY TOP _____ TM _____ OTHER _____ MGMT _____								
D. SYSTEM/ITEM WORLDWIDE ENV RESTORATION AND CO			E. CONTRACT/PR NO. F41624-03-R-8046		F. CONTRACTOR TBD							
1. DATA ITEM NO. C003	2. TITLE OF DATA ITEM CONTRACT FUNDS STATUS REPORT (CFSR)				3. SUBTITLE N/A							
4. AUTHORITY (Data Acquisition Document No.) DI-MGMT-81468			5. CONTRACT REFERENCE SOW PARA 4.3.4			6. REQUIRING OFFICE AFCEE/E*						
7. DD 250 REQ LT	9. DIST STATEMENT REQUIRED A	10. FREQUENCY BLK16		12. DATE OF FIRST SUBMISSION BLOCK 16	14. DISTRIBUTION							
8. APP CODE N/A		11. AS OF DATE BLOCK 16	13. DATE OF SUBSEQUENT SUBMISSION BLOCK 16	a. ADDRESSEE				b. COPIES				
						Draft	Final					
						Reg	Repro					
16. REMARKS Block 4: DID tailoring: The following paras are tailored as indicated: PARA 7.3.1 - Unless otherwise specified by the TO, data reported will be limited to Level 1 of the AFCEE Work Breakdown Structure (WBS). Level 1 is defined as 32, 33, or 34, etc., dependent upon the type of remediation effort involved. PARA 10.2.3.1 - The required funding information will be provided in each TO. PARA 10.2.8 - Enter type of remediation and site location. PARA 10.2.9 - For purposes of this report, use the TO price. PARA 10.2.10 - For purposes of this report, use the TO Price. Block 6: "*" will be specified in each task order. Block 10: Frequency will be quarterly, unless otherwise specified by TO. Block 11: The CFSR shall be prepared as of the end of each calendar quarter or accounting period nearest the end of each quarter, unless otherwise specified by TO. Blocks 12 & 13: The CFSR shall be submitted within 20 calendar days after the as of date in Block 11, unless otherwise specified by the TO. Blocks 14 & 15: "*" will be specified in each Task Order. Additional addresses and/or quantities of required copies will be specified in each task order. Block I: Signature authority is evidenced by Contracting Officer signature on the basic contract award document. Individual task orders shall have signatures. Block J: On the basic contract, this shall be the award date; however, approval dates shall be inserted for individual task orders.					AFCEE/*	0						
						AFCEE/MSCD	0	LT				
						HSW/PKV*	0	1				
						AFCEE/MSR (C/S)	0	1				
						DCMA	0	LT				
						SEE BLOCK 16						
										15. TOTAL →	0	2
G. PREPARED BY BUCK, KATHY			H. DATE		I. APPROVED BY SEE BLOCK 16		J. DATE					
17. PRICE GROUP N/A		18. ESTIMATED TOTAL PRICE NSP			(COMPUTER GENERATED)							

DATA ITEM DESCRIPTION

Form Approved
OMB NO. 0704-0121

This reporting format for the submission of information is prescribed in Chapter 118 of the FAR, including the rules for reporting requirements, including showing data sources, planning and estimating the data, and submitting and reviewing the information. Any comments regarding the reporting format for the FAR should be submitted to the Office of Management and Enterprise Services, Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Enterprise Services, Paperwork Reduction Project (0704-0121), Washington, DC 20503.

ACT FUNDS STATUS REPORT (CFSR)

IDENTIFICATION NUMBER
DI-MGMT-81468

PURPOSE
7.1 The Contract Funds-Status Report (CFSR), DD Form 1586, Sample-Format 1, is designed to supply funding data about defense contracts to Program Managers for: (a) updating and forecasting contract funds requirements, (b) planning and decision making on funding changes to contracts, (c) developing funds requirements and budget estimates in support of approved programs, (d) determining funds in excess of contract needs and available for deobligation, and (e) obtaining rough estimates of termination costs.

APPROVAL DATE (YYMMDD) 951019	OFFICE OF PRIMARY RESPONSIBILITY (OPR) OUSD(A&T)API/PM	DFPC APPLICABLE	CMR CODE APPLICABLE
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APPLICATION AND RELATIONSHIP
7.1 This Data Item Description (DID) contains the format and content preparation instructions for the data product generated by the specific and discrete task requirements as delineated in the contract.

7.2 This DID may be used in conjunction with the Contract Work Breakdown Structure DID, DI-MGMT-81334, the Cost Performance Report DID, DI-MGMT-81466, and the Cost/Schedule Status Report DID, DI-MGMT-81467.

7.3 **Contractual Application.** The CSFR is applicable to contracts over 6 months in duration. No specific application thresholds are established, but application to contracts of less than \$1,000,000 (constant fiscal year (FY) 1990 dollars) should be evaluated carefully to ensure only the minimum information necessary for effective management control is required. The CSFR will not be applied to firm fixed price contracts (as defined in FAR 16.202) unless unusual circumstances require specific funding visibility. CSFRs may be applied to unpriced portions of firm fixed price contracts that are estimated to be in excess of twenty (20) percent of the initial contract value. Only those parts of the CSFR essential to the management of each acquisition will be required. The DoD Program Manager will determine the portions of contract funds information and apply only those portions of the CSFR deemed appropriate. To ensure that only minimum data is required over the life of the contract, provisions should be included in the contract to review reporting requirements at least annually and change them, if necessary, at no charge to the Government. (Continued on page 2)

APPROVAL CITATION	APPLICABLE FORMS DD Form 1586	AMS NUMBER D7122
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PREPARATION INSTRUCTIONS
10.1 **Format.** Contractor formats should be substituted whenever they contain all the required data elements at the specified reporting levels in a form suitable for DOD management.

10.2 **Content.** The CSFR shall contain the following information:

10.2.1 **Item 1 - Contract Number.** Enter the assigned contract number and the latest modification number on which contractual agreement has been reached.

10.2.2 **Item 2 - Contract Type.** Enter the type of contract as identified in FAR Part 16 (e.g., Cost Plus Fixed Fee (CPFF), Fixed Price Incentive (FPI), etc.).

10.2.3 **Item 3 - Contract Funding For.** Enter the applicable type as follows:
 Multi-Year Procurement (MYP)
 Incrementally Funded Contract (INC)
 Contract for a Single Year (SYC)

10.2.3.1 **For FY.** For contracts which are financed with funds appropriated in more than one fiscal year, a report is required for each fiscal year's funds where the separate year's funds in the contract are associated with specific quantities of hardware or services to be furnished. The fiscal year(s) being reported will be shown in this block and that year's portion of the total target prices (initial and adjusted) will be shown in Items 9 and 10. (Continued on page 3)

DISTRIBUTION STATEMENT
Distribution Statement A: Approved for public release; distribution is unlimited.

Block 7. Application/Interrelationship (Continued)

7.3.1 Level of Reporting. If a contract is funded with a single appropriation, a single line entry at the total contract level should be considered for CFSR reporting. Reporting by line item or WBS element will be limited to only those items or elements needed to support funds management requirements. A reduced level of reporting may be implemented on contracts (a) with a dollar value between \$250,000 and \$1,000,000 (constant FY 1990 dollars); (b) that are for time and material; or (c) for which only limited funding requirements information is needed.

7.3.2 Multiple Appropriations. Where two or more appropriation sources are used for funding a single contract, contractors will segregate funds data by appropriation accounting reference. The procuring agency will supply the appropriation numbers applicable to individual line items or WBS elements. If a single line item or WBS element is funded by more than one appropriation, methods for segregating and reporting such information will be negotiated and specified in the contract.

7.3.3 Electronic Data Interchange. Submission of the CFSR by Electronic Data Interchange (EDI) is required by DOD acquisition policy. The American National Standards Institute (ANSI) X12 standard (transaction set 839), or the United Nations Electronic Data Interchange For Commerce, Administration and Transport (EDIFACT) equivalent, will be used for EDI transmission.

7.4 Frequency and Submission. The CFSR will be a contractual requirement as set forth in the Contract Data Requirements List (CDRL) DD Form 1423. Unless otherwise provided in the contract, the CFSR will be prepared as of the end of each calendar quarter or contractor accounting period nearest the end of each quarter. The required number of copies of the CFSR will be forwarded within 25 calendar days after the 'as of' date of the report, or as otherwise specified in the contract. In the event of exceptional circumstances which call for increased frequency in reporting, such frequency will not be more often than monthly and will be negotiated and specified in the contract.

7.5 Explanations of Terms.

7.5.1 Open Commitments. For this report, a commitment represents the estimated obligation of the contractor (excluding accrued expenditures) to vendors or subcontractors (based on the assumption that the contract will continue to completion).

7.5.2 Accrued Expenditures. For this report, include recorded or incurred costs as defined within the Allowable Cost, Fee and Payments Clause (FAR 52.216-7) for cost type contracts or the Progress Payments Clause (FAR 52.232-16) for fixed price type contracts, plus the estimated fee or profit earned. Such costs include:

7.5.2.1 Actual payments for services or items purchased directly for the contract.

7.5.2.2 Costs incurred, but not necessarily paid, for storeroom issues, direct labor, direct travel, direct other in-house costs and allocated indirect costs.

7.5.2.3 Progress payments made to subcontractors.

7.5.2.4 Pension costs provided they are paid at least quarterly.

7.5.3 Termination Costs. Although this report is prepared on the basis that the contract will continue to completion, it is necessary to report estimated termination cost by government fiscal year and generally by more frequent intervals on incrementally funded contracts. The frequency will be dependent on the funding need dates (i.e., quarterly) and should be compatible with the

contract funding clauses, Limitation of Funds clause (cost type contracts) or Limitation of Obligation clause (fixed price type contracts). Termination costs include such items as loss of useful life of special tooling, special machinery and equipment; rental cost of unexpired leases; and settlement expenses. The definition of termination costs is included in FAR 31.205-42. In the event the Special Termination Costs clause (DFARS 252.249-7000) is authorized, then costs defined therein will be eliminated from the estimated termination costs.

7.6 The CFSR DID may be "tailored" in Block 16 of CDRL DD Form 1423. Tailoring is defined as deleting requirements from a DID. Requiring more information in the CFSR CDRL DD Form 1423 than specified in this DID is prohibited by DOD regulation. All negotiated reporting provisions will be specified in the contract's CDRL.

7.7 This DID supersedes DI-F-6004B.

Block 10, Preparation Instructions (Continued)

10.2.4 Item 4 - Appropriation. Enter the appropriation name (i.e., Research, Development, Test and Evaluation, Aircraft Procurement, etc.) and DoD Component (i.e., Air Force, Navy, etc.) in this block.

10.2.5 Item 5 - Previous Report Date. Enter the cut-off date of the previous report. (Year, Month, Day)

10.2.6 Item 6 - Current Report Date. Enter the cut-off date applicable to this report. (Year, Month, Day)

10.2.7 Item 7 - Contractor. Enter the name, division (if applicable), and mailing address of the reporting contractor.

10.2.8 Item 8 - Program. Identify the program by name or enter the type, model and series or other military designation of the prime item or items purchased on the contract. If the contract is for services or a level-of-effort (i.e., research, flight test, etc.), the title of the service should be shown.

10.2.9 Item 9 - Initial Contract Price. Enter the dollar amounts for the initial negotiated contract target price (or estimated price for non-incentivized contracts) and contract ceiling price when appropriate. For contracts which are financed with funds appropriated in more than one fiscal year, only the share of the total initial target and ceiling associated with the fiscal year shown in Item 3 will be entered.

10.2.10 Item 10 - Adjusted Contract Price. Enter the dollar amounts for the adjusted contract target price (initial negotiated contract plus supplemental agreements) and adjusted contract ceiling price or estimated ceiling price where appropriate. For contracts which are financed with funds appropriated in more than one fiscal year, only the share of the total adjusted target and ceiling associated with the fiscal year shown in Item 3 will be entered.

10.2.11 Item 11 - Funding Information.

10.2.11.1 Column a. - Line Item/Work Breakdown Structure (WBS) Element. Enter the line item or WBS elements specified for CFSR coverage in the contract.

10.2.11.2 Column b. - Appropriation Identification. Enter the appropriation number supplied by the DoD Component for the contract or, if applicable, each line item or WBS element.

10.2.11.3 Column c. - Funding Authorized To Date. Enter dollar amounts of contract funding authorized under the contract from the beginning of the fiscal year(s) shown in Item 3 through the report date shown in Item 6.

10.2.11.4 Column d. - Accrued Expenditures Plus Open Commitments Total. For contract work authorized, enter the total of (a) the cumulative accrued expenditures incurred through the end of the reporting period, and (b) the open commitments on the 'as of' date of the report. Enter the total applicable to funds for the fiscal year(s) covered by this report as shown in Item 3.

10.2.11.4.1 Separation of Open Commitments and Accrued Expenditures. On selected contracts, the separation of open commitments and accrued expenditures by line item or WBS element may be a negotiated requirement in the contract. Utilization of this provision should be held to the minimum essential to support information needs of the procuring agency. In the event this separation of data is not available in the contractor's accounting system or cannot be derived without significant effort, provision should be made to permit use of estimates. The procedures used by the contractor in developing estimates shall be explained in the Remarks section of the report.

10.2.11.4.2 Notice of Termination. When a Notice of Termination has been issued, potential termination liability costs will be entered in this column. They will be identified to the extent possible with the source of liability (prime or subcontract).

10.2.11.5 Column e. - Contract Work Authorized - Definitized. For the fiscal year(s) shown in Item 3, enter the estimated price for the authorized work on which contractual agreement has been reached, including profit/fee, incentive and cost sharing associated with projected over/underruns. Amounts for contract changes will not be included in this item unless they have been priced and incorporated in the contract through a supplemental agreement.

10.2.11.6 Column f. - Contract Work Authorized - Not Definitized. Enter the contractor's estimate of the funds requirements for performing required work (e.g., additional agreements or changes) for which firm contract prices have not yet been agreed to in writing by the parties to the contract. Report values only for items for which written orders have been received. For incentive type contracts, show total cost to the Government (recognizing contractor participation). Enter in the Remarks section a brief but complete explanation of the reason for the change in funds.

10.2.11.7 Column g. - Subtotal. Enter the total estimated price for all work authorized on the contract (Column e. plus Column f.).

10.2.11.8 Column h. - Forecast - Not Yet Authorized. Enter an estimate of funds requirements, including the estimated amount for fee or profit, for changes proposed by the Government or by the contractor, but not yet directed by the contracting officer. In the Remarks section state each change document number and estimated value of each change.

10.2.11.9 Column i. - Forecast - All Other Work. Enter an estimate of funds requirements for additional work anticipated to be performed (not included in a firm proposal) which the contractor, based on his knowledge and experience, expects to submit to the Government within a reasonable period of time.

10.2.11.10 Column j. - Subtotal. Enter an estimate of total requirements for forecast funding (the sum of Column h. plus Column i.). Specific guidelines on what the contractor may include in the funding forecast section may be made a part of the contract.

10.2.11.11 Column k. - Total Requirements. Enter an estimate of total funds requirements for contract work authorized and forecast (the sum of Column g. plus Column j.).

10.2.11.12 Column l. - Funds Carryover. For incrementally funded contracts only, report the amount by which the prior federal fiscal year funding was in excess of the prior year's requirement. If there is no carryover, report zero. Specific instructions for the use of this item may be made a part of the contract.

10.2.11.13 Column m. - Net Funds Required. Enter an estimate of net funds required, subtracting funds carryover in Column l. from total requirements in Column k.

10.2.11.14 Column Totals. Totals should be provided for Columns c. through m. for all line items or WBS elements reported.

10.2.12 Item 12 - Contract Work Authorized (With Fee/Profit) - Actual Or Projected. Data entries will be as follows: In the first column, actuals cumulative to date; in all other columns except the last, projected cumulative amounts from the start of the contract to the end of the period indicated in the column heading; in the last column, the projected cumulative amounts from the start to the end of the contract or fiscal year being reported. When the contractor has developed a range of estimates at completion, the most likely estimate shall be used to develop the projected cumulative data in this item.

10.2.12.1 Column Headings. Columns 2 through 9 will be headed to indicate periods covering the life of the contract or fiscal year being reported and may be headed to show months, quarters, half years and/or fiscal years as prescribed by the procuring agency.

10.2.12.2 Data Composition. Projected data should include all planned obligations, anticipated accruals, anticipated over/under targets (total cost to the Government recognizing contractor participation), G&A, and fee/profit. For award fee contracts, the fee actually awarded will be included in Column 1, Actual to Date. The contractor shall describe in the Remarks section the amount, by period, and rationale for any award fee projections included in Columns 2 through 10.

10.2.12.3 Item 12.a. - Open Commitments. In the first column enter commitments open as of the date of the report. In subsequent columns enter the commitments projected to be open as of the end of each period indicated by the column headings. The amount entered will be the projected cumulative commitments less the planned cumulative expenditures as of the end of time period indicated. At the end of the contract, the amount will be zero.

10.2.12.4 Item 12.b. - Accrued Expenditures. In the first column enter actuals to date. In subsequent columns enter the projected cumulative accrued expenditures as of the end of each period indicated by the column headings.

10.2.12.5 Item 12.c. - Total (12.a. and 12.b.). In the columns provided, enter the total contract work authorized - actuals to date (Column 1) or projected (Columns 2 through 10). This total is the sum of open commitments and accrued expenditures projected through the periods indicated by the column headings. Significant changes in the amount or timephasing of this item shall be explained in the Remarks section.

10.2.13 Item 13 - Forecast Of Billings To The Government. In the first column enter the cumulative amount received from the Government plus any unpaid billings to the Government through the current report date, including amounts applicable to progress or advance payments. In succeeding columns enter the amount expected to be billed to the Government during each period reported (assuming the contract will continue to completion). Amounts will not be cumulative.

10.2.14 Item 14 - Estimated Termination Costs. In the columns provided, enter the estimated costs that would be necessary to liquidate all government

obligations if the contract were to be terminated in that period. These entries are the amounts required in addition to the amounts shown in Item 12. Applicable fee/profit should be included. These entries may consist of "rough order of magnitude" estimates and will not be construed as providing formal notification having contractual significance. This estimate will be used to assist the Government in budgeting for the potential incurrence of such cost. On contracts with Limitation of Funds/Obligation clauses, where termination costs are included as part of the funding information in Block 11, enter the amounts required for termination reserve on this line.

10.3 Remarks Section.

10.3.1 General. This section shall contain any additional information or remarks which support or explain data submitted in this report. At a minimum, the contractor shall present the following information: (a) explanations of funds changes (refer to paragraphs 10.2.11.6, 10.2.11.8 and 10.3.2); (b) procedures used to develop estimates of open commitments and accrued expenditures (refer to paragraph 10.2.11.4.1); (c) the amount and rationale for any award fee projections included in Item 12 (refer to paragraph 10.2.12.2); (d) explanations of significant changes in the amount or timephasing of actual or projected total contract work authorized (refer to paragraph 10.2.12.5); and (e) any other information deemed significant or noteworthy. The contractor also shall provide a projected contract completion date that supports the funding projections in Item 12.

10.3.2 Changes. The Remarks section shall contain information regarding changes, as indicated below. A change in a line item shall be reported when the dollar amount reported in Item 11, Column k. of this submission differs from that reported in the preceding submission. The movement of dollar amounts from one column to another (Item 11, Columns e. through j.), indicating a change in the firmness of funds requirements, need not be reported in this section. Change reporting shall include the following:

- 10.3.2.1 The location of the changed entry (page, line, and column);
- 10.3.2.2 The dollar amount of the change; and
- 10.3.2.3 A narrative explanation of the cause of each change.

CONTRACT FUNDS STATUS REPORT

Form Approx
OMB No. 0704-0168

1. CONTRACT NUMBER

7. CONTRACTOR (Name, address and zip code)

3. PREVIOUS REPORT DATE

3. CONTRACT FUNDING FOR

1. CONTRACT NUMBER

FOR FY

4. APPROPRIATION

8. PROGRAM

5. CURRENT REPORT DATE

4. APPROPRIATION

2. CONTRACT TYPE

9. INITIAL CONTRACT PRICE

a. TARGET

b. CEILING

10. ADJUSTED CONTRACT PRICE

a. TARGET

b. CEILING

FUNDING INFORMATION

11. LINE ITEM AND BUDGET	APPROPRIATION IDENTIFICATION	FUNDING AUTHORIZED TO DATE	ACCRUED EXPENDITURES OPEN COMMITMENTS TOTAL	CONTRACT WORK AUTHORIZED		FORECAST		TOTAL REQUIR. AMT.	FUNDS CARRY-OVER	NET FUNDS REQUIRED
				DEFINITIZED	NOT DEFINITIZED	SUBTOTAL	NOT YET AUTHORIZED			

12. CONTRACT WORK AUTHORIZED (With Fee/Profit) - ACTUAL OR PROJECTED

	ACTUAL TO DATE									AT COMPLETION
a. OPEN COMMITMENTS										
b. ACCRUED EXPENDITURES										
c. TOTAL (12a + 12b)										
13. FORECAST OF BILLINGS TO THE GOVERNMENT										
14. ESTIMATED TERMINATION COSTS										
15. REMARKS										

DATA ITEM DESCRIPTION

ONE NO. 0704-0100

Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0100), Washington, DC 20503.

1. TITLE COST/SCHEDULE STATUS REPORT (C/SSR)	2. IDENTIFICATION NUMBER DI-MGMT-81467
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3. DESCRIPTION/PURPOSE
This report is prepared by contractors and provides summarized contract cost and schedule performance information for program management purposes. The report (Sample Format 1) contains the following information: contract and program identification; contract data, including original and current contract values and the management estimate at completion (EAC); performance data which consists of cost and schedule performance information by summary level Work Breakdown Structure (WBS)-elements; and narrative explanations, which presents information on significant cost and schedule variances and other contract problems or areas of interest.

4. APPROVAL DATE (YYMMDD) 951019	5. OFFICE OF PRIMARY RESPONSIBILITY (OPR) OUSD(A&T)API/PM	6. DTIC APPLICABLE	7. GPOF APPLICABLE
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7.1 Application/Interrelations
7.1 This Data Item Description (DID) contains the format and content preparation instructions for the data product generated by the specific and discrete task requirements as delineated in the contract.

7.2 This DID may be used in conjunction with the Contract Funds Status Report DID, DI-MGMT-81468, and the Contract Work Breakdown Structure DID, DI-MGMT-81334. This DID and the Cost Performance Report (CPR) DID, DI-MGMT-81466, will not be used on the same contract.

7.3 The C/SSR will be used to collect cost and schedule performance information on contracts over 12 months in duration where application of the CPR is not appropriate. There are no specific application thresholds for the C/SSR. However, application to contracts of less than \$5 million (constant fiscal year 1990 dollars) should be evaluated carefully to ensure that only the minimum information necessary for effective management control is required.

7.4 C/SSR data elements will reflect the output of the contractor's C/SSR management procedures (refer to DFARS 252.242-7005). The definitions of terms contained in the Cost/Schedule Control Systems Criteria (C/SCSC) (refer to DFARS 252.242-7001) may be used as guidance in completing Columns (2) through (9) of the C/SSR with the exception of the definitions for Budgeted Cost for Work Scheduled (BCWS) and Budgeted Cost for Work Performed (BCWP). Application of the C/SSR does not invoke the unique requirements or disciplines of the C/SCSC, such as the use of work packages for determining BCWP. The contractor may use C/SCSC compliant practices if they constitute the contractor's normal way of doing business. The method of deriving the BCWP will be left to the discretion of the reporting contractor and will be subject to negotiation, if necessary, and inclusion in the contract. While the contractor must be in a position to explain the method used for determining the BCWP, the in-depth demonstration review referred to in DFARS 252.242-7001 will not be required.
(Continued on page 2)

8. APPROVAL LIMITATION	9a. APPLICABLE FORMS DD Form 2735	9b. ASEC NUMBER D7121
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9. PREPARATION INSTRUCTIONS

10.1 Format. Contractor formats should be substituted whenever they contain all the required data elements at the specified reporting levels in a form suitable for DOD management.

10.2 Content. The Cost/Schedule Status Report shall contain the following:

10.2.1 Contractor. Enter the contractor's name and location in Block 1.

10.2.2 Contract. Enter the contract name, number, type, and share ratio, if applicable, in Block 2.

10.2.3 Program. Enter in Block 3.a. the name, number, acronym and/or type, model, series, or other designation of the prime items purchased under the contract. Enter the program phase in Block 3.b. (Concept Exploration and Definition, Demonstration and Validation, and Engineering and Manufacturing Development are considered RDT&E. Production programs are those that have passed Milestone III.) (Continued on page 2)

11. DISTRIBUTION STATEMENT
Distribution Statement A: Approved for public release; distribution is unlimited.

Block 7. Application/Interrelationship (Continued)

7.5 Data reported on the C/SSR will pertain to all authorized contract work, including both priced and unpriced effort. The Government and the contractor may agree to exclude from C/SSR reporting portions of the contract for which performance reporting is not needed, such as firm fixed price contract line items. Data reported will normally be limited to level 3 of the WBS or higher. However, if a cost/schedule performance problem occurs at a lower level, the Program Manager (PM) may request information on an exception basis until the problem is resolved.

7.6 Reporting frequency will be specified in the contract. C/SSRs will not be required more frequently than monthly. Reports may reflect data as of the end of the calendar month or as of the contractor's accounting period cut-off date. Reports normally are due 25 days after the end of the report period.

7.7 Certain aspects of the report are subject to negotiation between the Government and the contractor, such as:

7.7.1 The variance thresholds which, if exceeded, require problem analysis and narrative explanations. Variance thresholds should be reviewed periodically, and changed if necessary, to ensure they continue to provide appropriate visibility without requiring excessive information. Refer to Chapter Three of the C/SSR Joint Guide for examples of the various methods for establishing variance thresholds.

7.7.2 The WBS elements reported in the Performance Data section. The level of detail will normally be limited to level 3 or higher, but lower levels may be selected for high-cost or -risk areas. Reporting levels should be reviewed periodically, and changed if necessary, to ensure they continue to provide appropriate visibility without requiring excessive information.

7.8 Contractor formats should be substituted for C/SSR formats whenever they contain all the required data elements at the specified reporting levels in a form suitable for DOD management use. The American National Standards Institute (ANSI) X12 standards (transaction sets 839 for cost and 806 for schedule), or the United Nations Electronic Data Interchange for Administration, Commerce and Transport (EDIFACT) equivalent, will be used for Electronic Data Interchange.

7.9 In all cases, the C/SSR CDRL is subject to "tailoring." Tailoring is defined as deleting requirements from this DID. Requiring more information in the C/SSR CDRL than specified in this DID is prohibited by DOD regulation. All negotiated reporting provisions will be specified in the contract.

7.10 This DID supersedes DI-F-6010A.

Block 10. Preparation Instructions (Continued)

10.2.4 Report Period. Enter the beginning and ending dates of the period covered by the report in Block 4.

10.2.5 Signature, Title and Date. The contractor's authorized representative will sign the report and enter his/her title and the date in Block 5.

10.3 Contract Data.

10.3.1 Original Contract Target Cost. Enter in Block 6.a. the dollar value (excluding fee or profit) negotiated in the original contract. For a cost plus fixed fee contract, enter the estimated cost negotiated. For an incentive contract, enter the definitized contract target cost.

10.3.2 Negotiated Contract Changes. Enter in Block 6.b. the cumulative cost (excluding fee or profit) applicable to definitized contract changes which have occurred since the beginning of the contract. Changes to estimated costs for cost plus fixed fee contracts will include only amounts for changes in the contract work scope; changes for cost growth will not be included.

10.3.3 Current Target Cost. Enter the sum of Block 6.a. and Block 6.b. in Block 6.c. The amount shown should equal the current-dollar value (excluding fee or profit) on which contractual agreement has been reached.

10.3.4 Estimated Cost of Authorized, Unpriced Work. Enter in Block 6.d. the estimated cost (excluding fee or profit) for contract changes for which written authorization has been received but for which contract prices have not been negotiated.

10.3.5 Contract Budget Base (CBB). Enter the sum of Block 6.c. and Block 6.d. in Block 6.e.

10.3.6 Management Estimate at Completion. Enter in Block 6.f. the contractor's most likely EAC. The estimate should include actual costs to date plus a knowledgeable projection of future performance. The estimate should be based on the agreed work scope as reflected in the CBB (Block 6.e.). The contractor may include an estimate for management reserve (MR), if applicable. The contractor also may include a realistic estimate for program risk or probable future business conditions. If the management EAC differs from the value in Column (8) of Block 7.e., the difference shall be discussed in the Narrative Explanation section.

10.3.7 Variance at Completion. Enter the difference between Block 6.e. and Block 6.f. in Block 6.g.

10.3.8 Over Target Baseline (OTB) Date. If applicable, enter in Block 6.h. the report period ending date of the C/SSR in which the latest approved OTB first appears. The Government and the contractor must agree on the terms of an OTB prior to its establishment. The contractor shall not implement an OTB without prior written approval from the Contracting Officer.

10.4 Performance Data

10.4.1 Work Breakdown Structure (WBS) Elements. Enter in Column 1 of Block 7.a. the name of the WBS elements for which cost information is being reported. WBS elements or levels required will be those specified in the contract. Organizational categories may be used in lieu of WBS elements if the Government and the contractor agree that such categories would be more beneficial.

10.4.2 Cost of Money (COM). Enter in Columns (2) through (9) of Block 7.b. the appropriate COM figures. If COM has been included in the costs reported above, then COM will be shown as a non-add entry on this line with an appropriate notation. When a facility has two or more contracts with cost reporting requirements, the contractor shall ensure that all COM values are derived from the same accounting source.

10.4.3 General and Administrative (G&A). Enter in Columns (2) through (9) of Block 7.c. the appropriate G&A costs. If G&A has been included in the costs reported above, then G&A will be shown as a non-add entry on this line with an appropriate notation. If a G&A classification is not used, no entry will be made other than an appropriate notation to that effect.

10.4.4 Undistributed Budget (UB). Enter in Column (7) of Block 7.d. the amount of budget applicable to authorized contract effort which has not been identified to WBS elements at or below the reporting level. Enter in Column (8) of Block 7.d. an estimate for the scope of work represented by the amount shown in Column (7) of Block 7.d. Enter the difference, if any, between

Column (7) and Column (8) in Column (9) of Block 7.d. All UB must be explained in the Narrative Explanation section.

10.4.5 Subtotal - Performance Measurement Baseline (PMB). Enter in Columns (2) through (9) of Block 7.e. the totals of the distributed budgets, actuals and estimates for the WBS elements, COM, G&A and UB in Blocks 7.a. through 7.d.

10.4.6 Management Reserve (MR). Enter in Column (7) of Block 7.f. the amount of budget identified as MR as of the end of the report period. Amounts of MR applied during the reporting period will be explained in the Narrative Explanation section. MR application will be explained in terms of amounts applied, WBS elements to which applied, and reasons for application.

10.4.7 Total. Enter the sum of the direct and indirect budgets and costs in Columns (2) through (7). The total in Column (7) will equal the value in Block 6.e. unless an OTB has been implemented.

10.4.8 Data Elements. For each WBS element in Block 7.a. and the categories in Blocks 7.b. through 7.g., enter the following information where applicable:

10.4.8.1 Budgeted Cost for Work Scheduled (BCWS) (Column 2). Enter the numerical representation of the value of all work scheduled to be accomplished (in-process and complete) as of the reporting cut-off date.

10.4.8.2 Budgeted Cost for Work Performed (BCWP) (Column 3). Enter the numerical representation of the value of all work accomplished (in-process and complete) as of the reporting cut-off date.

10.4.8.3 Actual Cost of Work Performed (ACWP) (Column 4). Enter the actual costs (direct and indirect) applicable to work accomplished as of the reporting cut-off date. Actual costs and budgeted costs will be reported on a comparable basis.

10.4.8.4 Schedule Variance (Column 5). Enter the difference between the BCWS and the BCWP by subtracting Column (2) from Column (3). A negative figure indicates an unfavorable variance and should be shown in parentheses. Variances exceeding established thresholds shall be fully explained in the Narrative Explanation section.

10.4.8.5 Cost Variance (Column 6). Enter the difference between the BCWP and the ACWP by subtracting Column (4) from Column (3). A negative figure indicates an unfavorable variance and should be shown in parentheses. Variances exceeding established thresholds shall be fully explained in the Narrative Explanation section.

10.4.8.6 Budget at Completion (BAC) (Column 7). Enter the total budget identified to each WBS element listed in Column (1). Assigned budgets will consist of the original budgets plus or minus budget adjustments resulting from contract changes, internal replanning, or application of MR.

10.4.8.7 Estimate at Completion (EAC) (Column 8). Enter the contractor's latest revised estimate of cost at completion including estimated overrun/underrun for all authorized work. The estimated cost at completion consists of the sum of the actual cost to date plus the latest estimate of cost for work remaining.

10.4.8.8 Variance at Completion (VAC) (Column 9). Enter the difference between the BAC and the EAC by subtracting Column (8) from Column (7). A negative figure indicates an unfavorable variance and should be shown in parentheses. Variances exceeding established thresholds shall be fully explained in the Narrative Explanation section.

10.5 Narrative Explanations.

10.5.1 Provide a summary analysis of overall contract performance, including significant existing or potential problems and corrective actions taken or required, to include government action where required.

10.5.2 Explain cost, schedule and EAC variances that meet variance analysis thresholds provided in the contract. Explanations of these variances must be explicit and comprehensive, and must clearly identify the nature of the problems being experienced, the impact on the total contract, and the corrective actions taken or required. See Chapter Three of the C/SSR Joint Guide for examples of variance threshold methodologies. While this DID does not require the reporting of current period cost performance data, the PM may tailor the C/SSR CDRL DD Form 1423 to require current period variance analysis.

10.5.3 Normally, the amount shown in Block 7.g. of Column (7), total EAC (also called Total Allocated Budget (TAB)), will equal the amount shown in Block 6.e., CBB. This relationship is necessary to ensure that the BCWS and the BCWP provide meaningful indicators of contractual progress. If the TAB exceeds the CBB, it is an indication that an OTB has been implemented. In this case, the contractor shall reflect in Block 6.h. the report period end date of the C/SSR in which the latest approved OTB first appeared and shall provide the following information in the Narrative Explanation section of the C/SSR in which the latest approved OTB first appeared: the reasons for the OTB; the identity of the WBS element(s) to which additional budget was added; and the approval authority for the latest approved OTB. The Government and the contractor shall agree on what OTB information will appear in subsequent C/SSR submissions. Refer to Chapter Four of the C/SSR Joint Guide for more information on OTBs.

CLASSIFICATION (When filled in)

COST/SCHEDULE STATUS REPORT

DOLLARS IN _____

1. CONTRACTOR a. NAME		2. CONTRACT a. NAME		3. PROGRAM a. NAME		4. REPORT PERIOD a. FROM (YYMMDD)		b. TO (YYMMDD)		d. DATE SIGNED (YYMMDD)	
b. LOCATION (Address and ZIP Code)		b. NUMBER		c. TYPE		d. SHARE RATIO		b. PHASE (X one) RD&E		PRODUCTION	
b. AUTHORIZED CONTRACTOR REPRESENTATIVE a. NAME (Last, First, Middle Initial)		b. TITLE		c. SIGNATURE		e. CURRENT TARGET COST (a. + b.)		d. ESTIMATED COST OF AUTHORIZED UNPRICED WORK		h. OVER TARGET BASELINE DATE (YYMMDD)	
5. ORIGINAL CONTRACT TARGET COST		b. NEGOTIATED CONTRACT CHANGES		f. MANAGEMENT ESTIMATE AT COMPLETION		g. VARIANCE AT COMPLETION (a. - f.)					
6. CONTRACT DATA		a. CONTRACT BUDGET BASE (c. + g.)		7. PERFORMANCE DATA		AT COMPLETION					
ITEM		SCHEDULED WORK PERFORMED (2)		ACTUAL COST WORK PERFORMED (4)		SCHEDULE (3)		SCHEDULED COST (5)		VARIANCE (6)	
a. WORK BREAKDOWN STRUCTURE ELEMENT											
b. COST OF MONEY											
c. GENERAL & ADMINISTRATIVE											
d. UNDISTRIBUTED BUDGET											
e. SUBTOTAL (Performance Measurement Based)											
f. MANAGEMENT RESERVE											
g. TOTAL											

DATA ITEM DESCRIPTION

Form Approved
OMB NO. 0704-0188

Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503.

1. TITLE

COST PERFORMANCE REPORT (CPR)

2. IDENTIFICATION NUMBER

DI-MGMT-81466

3. DESCRIPTION/PURPOSE

3.1 This report consists of five formats containing cost and related data for measuring contractors' cost and schedule performance on Department of Defense (DOD) acquisition contracts. Format 1 (Sample Format 1) provides data to measure cost and schedule performance by summary level Work Breakdown Structure (WBS) elements, the hardware, software and services the Government is buying. Format 2 (Sample Format 2) provides the same data by the contractor's organization. Format 3 (Sample Format 3) provides the budget baseline plan against which performance is measured. Format 4 (Sample Format 4) provides staffing forecasts for correlation with the budget plan and cost estimates. Format 5 (Sample Format 5) is a narrative report used to explain significant cost and schedule variances and other identified contract problems and topics. (Continued on page 2)

4. APPROVAL DATE (YYMMDD)

951019

5. OFFICE OF PRIMARY RESPONSIBILITY (OPR)

OUSD(A&T)API/PM

6. DTIC APPLICABLE

7. GIDEP APPLICABLE

7. APPLICATION/INTERRELATIONSHIP

7.1 This Data Item Description (DID) contains the format and content preparation instructions for the data product generated by the specific and discrete task requirements as delineated in the contract.

7.2 This DID may be used in conjunction with the Contract Funds Status Report DID, DI-MGMT-81468, and the Contract Work Breakdown Structure DID, DI-MGMT-81334. This DID and the Cost/Schedule Status Report DID, DI-MGMT-81467, will not be used on the same contract.

7.3 The CPR will be used to obtain cost and schedule performance information on contracts requiring compliance with the Cost/Schedule Control Systems Criteria (C/SCSC). (Refer to DFARS 252.234-7001.) It may also be used on contracts not requiring C/SCSC compliance ("CPR - No Criteria"), but on which the DOD Component requires more data than is available on a Cost/Schedule Status Report. When compliance with the C/SCSC is contractually required, the CPR data elements shall reflect the output of the contractor's C/SCSC-compliant integrated management system. When compliance with the C/SCSC is not contractually required ("CPR - No Criteria"), the CPR data elements shall be as specified in the (Continued on page 2)

8. APPROVAL LIMITATION

9. APPLICABLE FORMS

Refer to page 3.

10. AMSC NUMBER

D7120

10. PREPARATION INSTRUCTIONS

10.1 Format. Contractor formats should be substituted whenever they contain all the required data elements at the specified reporting levels in a form suitable for DOD management.

10.2 Content. The Cost Performance Report shall contain the following:

10.2.1 Heading Information - Formats 1 - 5. Preparation instructions for Heading Information (Blocks 1 through 4) apply to Formats 1 through 5.

10.2.1.1 Contractor. Enter in Block 1.a the contractor's name and division, if applicable. Enter in Block 1.b the plant location and mailing address of the reporting contractor.

10.2.1.2 Contract. Enter the contract name in Block 2.a, the contract number in Block 2.b, the contract type in Block 2.c and the contract share ratio, if applicable, in Block 2.d.

10.2.1.3 Program. Enter in Block 3.a the program name, number, acronym and/or type, model, and series, or other designation of the prime item(s) purchased under the contract. Indicate the program phase, RDT&E or Production, in Block 3.b.

10.2.1.4 Report Period. Enter the beginning date in Block 4.a and the ending date in Block 4.b of the period covered by the report.

10.2.1.5 Security Classification. Enter the appropriate security classification at the top and bottom of each page. (Continued on page 3)

11. DISTRIBUTION STATEMENT

Distribution Statement A: Approved for public release; distribution is unlimited.

Block 3, Description/Purpose (Continued)

3.2 CPR data will be used by DOD system managers to: (a) integrate cost and schedule performance data with technical performance measures, (b) identify the magnitude and impact of actual and potential problem areas causing significant cost and schedule variances, and (c) provide valid, timely program status information to higher management.

3.3 The CPR is a management report. It should provide timely, reliable summary-level data with which to assess current and projected contract performance. The CPR's primary value to government program management is its ability to reasonably reflect current contract status. If the CPR contains excessively detailed or outdated information, management's ability to make informed, timely decisions may be impaired. It is important that the CPR be as accurate as possible so it can be used for its intended purpose. It should be used by the DOD Component staff, including Program Managers, engineers, cost estimators and financial management personnel, to confirm, quantify and track known or emerging contract problems and as a basis for communicating with the contractor. The contractor should ensure that CPR data accurately reflect how work is being performed and is consistent with the actual contract status.

Block 7, Application/Interrelationship (Continued)

contractor's summary management procedures or as subsequently negotiated. (Refer to DFARS 252.242-7005.)

7.4 Unless otherwise provided in the contract, the CPR will be required on a monthly basis and submitted to the procuring activity no later than 25 calendar days following the reporting cutoff date. Reports may reflect data either as of the end of the calendar month or as of the contractor's accounting period cutoff date.

7.5 Data reported in the CPR will pertain to all authorized contract work, including both priced and unpriced effort. However, the Government and the contractor may agree to exclude from CPR reporting portions of the contract for which performance reporting is not needed, such as firm fixed price contract line items.

7.6 Certain aspects of the report are subject to negotiation between the Government and the contractor, such as:

7.6.1 The WBS levels to be reported on Format 1. The level of detail to be reported on Format 1 normally will be limited to level three of the Contract WBS or higher, but lower levels may be specified for high-cost or -risk items. The Government and the contractor should periodically review and adjust as necessary WBS reporting levels on Format 1 to ensure they continue to provide appropriate visibility without requiring excessive information. If there is a significant problem at a lower level, detailed reporting for that WBS element may be required until the problem is resolved.

7.6.2 The formats which are specified for regular reporting. The Government and the contractor may agree to exclude certain formats from regular reporting. Any of the five formats may be excluded, but a Format 1 or a Format 2 is required. Formats may be deleted entirely, or they may be submitted on a less frequent basis. If the contractor is organized by product, Format 2 may not be required because it should resemble Format 1. The decision to exclude a format(s) should be based on an assessment of minimum management information needs. The Government should buy only the information it plans to use. (Note: When a Format 1 is not required, the information in Blocks 5 through 7 on Format 1 will still be required. Also, if a formal reprogramming (Over Target Baseline) has been implemented and Format 1 is not required, the information in Columns (12) and (13) of Block 8

on Format 1 and the information in Block 9 on Format 1 will still be required.)

7.6.3 The variance analysis thresholds which, if exceeded, require problem analysis and narrative explanations in Format 5. If the contract does not specify variance analysis thresholds, the contractor will provide appropriate variance analyses (see 10.2.6.3.2.4 below). Variance analysis thresholds should be reviewed periodically and adjusted as necessary to ensure they continue to provide appropriate visibility.

7.6.4 The specific time increments to be used for the baseline and staffing projections required by Formats 3 and 4. If the contract does not specify time increments, the contractor will determine the increments to be used.

7.6.5 The reporting provisions which apply to the Cost of Money line on Formats 1 and 2.

7.6.6 The reporting provisions which apply if compliance with C/SCSC is not contractually required, known as "CPR - No Criteria." Procedures used to develop CPR data will be documented in the contractor's summary management procedures and are subject to negotiations. (Refer to DFARS 252.242-7005.)

7.6.7 Organizational categories for Format 4, if different from Format 2. The Government may request that different organizational categories be used for reporting staffing in Format 4. If so, the Government and the contractor will negotiate the Format 4 categories. The Format 2 categories shall reflect the contractor's internal organization being used to perform the contract at hand.

7.7 In all cases, the CPR CDRL is subject to "tailoring." Tailoring is defined as deleting requirements from this DID. Requiring more information in the CPR CDRL than specified in this DID is prohibited by DOD regulation. All negotiated reporting provisions will be specified in the contract.

7.8 This Data Item Description supersedes DI-F-6000C.

Block 9.a, Applicable Forms (Continued)

9.a.1 DD Forms are available and will be used to submit required formats as follows:

<u>CPR Format</u>	<u>DD Form Number</u>	<u>Sample Format No.</u>
Work Breakdown Structure	2734/1	1
Organizational Categories	2734/2	2
Baseline	2734/3	3
Staffing	2734/4	4
Explanations and Problem Analyses	2734/5	5

9.a.2 Contractor formats should be substituted for CPR formats whenever they contain all the required data elements at the specified reporting levels in a form suitable for DOD management use. The American National Standards Institute (ANSI) X12 standards (transaction sets 839 for cost and 806 for schedule), or the United Nations Electronic Data Interchange for Administration, Commerce and Transport (EDIFACT) equivalent, will be used for Electronic Data Interchange.

Block 10, Preparation Instructions (Continued)

10.2.1.6 Dollars in _____. If reported dollar amounts have been factored down by a thousand, a million or a billion, enter the factor at the top of each page.

10.2.2 Format 1 - Work Breakdown Structure.

10.2.2.1 Contract Data.

10.2.2.1.1 Quantity. Enter in Block 5.a the number of prime items to be procured on this contract.

10.2.2.1.2 Negotiated Cost. Enter in Block 5.b the dollar value (excluding fee or profit) on which contractual agreement has been reached as of the cutoff date of the report. For an incentive contract, enter the definitized contract target cost. Amounts for changes will not be included in this item until they have been priced and incorporated in the contract through contract change order or supplemental agreement. For a cost plus fixed fee or award fee contract, enter the estimated cost negotiated. Changes to the estimated cost will consist only of amounts for changes in the contract scope of work, not for cost growth ("overrun") from the original estimated cost.

10.2.2.1.3 Estimated Cost of Authorized, Unpriced Work. Enter in Block 5.c the amount (excluding fee or profit) estimated for that work for which written authorization has been received, but for which definitized contract prices have not been incorporated in the contract through contract change order or supplemental agreement.

10.2.2.1.4 Target Profit/Fee. Enter in Block 5.d the fee or percentage of profit which will apply if the negotiated cost of the contract (see 10.2.2.1.2, above) is met.

10.2.2.1.5 Target Price. Enter in Block 5.e the target price (negotiated contract cost plus profit/fee) applicable to the definitized contract effort.

10.2.2.1.6 Estimated Price. Based on the most likely estimate of cost at completion for all authorized contract work and the appropriate profit/fee, incentive, and cost sharing provisions, enter in Block 5.f the estimated final contract price (total estimated cost to the Government). This number will be based on the most likely management estimate at completion in Block 6.c.1 and normally will change whenever the management estimate or the contract is revised.

10.2.2.1.7 Contract Ceiling. Enter in Block 5.g the contract ceiling price applicable to the definitized effort.

10.2.2.1.8 Estimated Contract Ceiling. Enter in Block 5.h the estimated ceiling price applicable to all authorized contract effort including both definitized and undefinitized effort.

10.2.2.2 Estimated Cost at Completion. These blocks will present the contractor's range of estimated costs at completion. The range of estimates is intended to allow contractor management flexibility to express possible cost outcomes. Contractors are encouraged to provide the most accurate EACs possible through program-level assessments of factors that may affect the cost, schedule or technical outcome of the contract. Where possible, such program-level assessments should include consideration of known or anticipated risk areas, and planned risk reductions or cost containment measures. EACs should be reported without regard to contract ceiling, if applicable. The methods used to develop worst case, best case and most likely management estimates at completion need not be described in the contractor's C/SCSC-compliant management control system description or CPR-No Criteria management procedures.

10.2.2.2.1 Management Estimate at Completion - Best Case. Enter in Block 6.a.1 the contractor's best case estimate at completion. The best case estimate is the one that results in the lowest cost to the Government. This estimate should be based on the outcome of the most favorable set of circumstances. If this estimate is different from the most likely estimate at

completion (Block 6.c.1), the assumptions and conditions underlying this estimate should be explained briefly in Format 5. This estimate is for informational purposes only; it is not an official company estimate. There is no requirement for the contractor to prepare and maintain backup data beyond the explanation provided in Format 5.

10.2.2.2.2 Management Estimate at Completion - Worst Case. Enter in Block 6.b.1 the contractor's worst case estimate at completion. The worst case estimate is the one that results in the highest cost to the Government. This estimate should be based on the outcome of the least favorable set of circumstances. If this estimate is different from the most likely estimate at completion (Block 6.c.1), the assumptions and conditions underlying this estimate should be explained briefly in Format 5. This estimate is for informational purposes only; it is not an official company estimate. There is no requirement for the contractor to prepare and maintain backup data beyond the explanation provided in Format 5.

10.2.2.2.3 Management Estimate at Completion - Most Likely. Enter in Block 6.c.1 the contractor's most likely estimate at completion. This estimate is the contractor's official contract EAC and, as such, takes precedence over the estimates presented in Column (15) of Formats 1 and 2 and Blocks 6.a.1 and 6.b.1. This EAC is the value that the contractor's management believes is the most likely outcome based on a knowledgeable estimate of all authorized work, known risks and probable future conditions. This value need not agree with the total of Column (15) (Block 8.e). However, any difference should be explained in Format 5 in such terms as risk, use of management reserve, or higher management knowledge of current or future contract conditions. This EAC need not agree with EACs contained in the contractor's internal data, but must be reconcilable to them. The most likely EAC also will be reconcilable to the contractor's latest statement of funds required as reported in the Contract Funds Status Report, or its equivalent, if this report is a contractual requirement.

10.2.2.2.4 Contract Budget Base. Enter in Block 6.c.2 the total of negotiated cost (Block 5.b) and estimated cost of authorized, unpriced work (5.c).

10.2.2.2.5 Variance. Enter in Block 6.c.3 the Contract Budget Base (Block 6.c.2) minus the most likely estimate at complete (Block 6.c.1). This value will be explained in Format 5 according to applicable contractual requirements.

10.2.2.3 Authorized Contractor Representative. Enter in Block 7.a the name of the authorized person signing the report. Enter that person's title in Block 7.b. The authorized person will sign in Block 7.c. Enter the date signed in Block 7.d.

10.2.2.4 Performance Data.

10.2.2.4.1 Work Breakdown Structure Element. Enter in Column (1) of Block 8.a the noun description of the WBS items for which cost information is being reported. WBS items or levels reported will be those specified in the contract. (See 7.6.1 above.)

10.2.2.4.2 Cost of Money. Enter in Columns (2) through (16) of Block 8.b the Facilities Capital Cost of Money applicable to the contract.

10.2.2.4.3 General and Administrative (G&A). Enter in Columns (2) through (16) of Block 8.c the appropriate G&A costs. If G&A has been included in the total costs reported in Block 8.a above, G&A will be shown as a nonadd entry on this line with an appropriate notation. If a G&A classification is not used, no entry will be made other than an appropriate notation to that effect.

10.2.2.4.4 Undistributed Budget. Enter the amount of budget applicable to contract effort which has not yet been identified to WBS elements at or below the reporting level. For example, contract changes which were authorized late in the reporting period should have received a total budget; however, assignment of work and allocation of budgets to individual WBS elements may not have been accomplished as of the end of the period. Budgets which can be identified to WBS elements at or below the specified reporting level will be included in the total budgets shown for the WBS elements in Block 8.a and will not be shown as undistributed budget. Enter in Column (15) of Block 8.d the estimate at completion for the scope of work represented by the undistributed budget in Column (14) of Block 8.d. Enter in Column (16) of Block 8.d the variance, if any, and fully explain it in Format 5. All undistributed budget will be fully explained in Format 5.

10.2.2.4.4.1 Use of Undistributed Budget. The provisions made in this report for undistributed budget are primarily to accommodate temporary situations where time constraints prevent adequate budget planning or where contract effort can only be defined in very general terms. Undistributed budget should not be used as a substitute for adequate contract planning. Formal budgets should be allocated to contract effort and responsible organizations at the earliest possible time, preferably within the next reporting period.

10.2.2.4.5 Subtotal (Performance Measurement Baseline). Enter the sum of the direct, indirect, Cost of Money, and G&A costs and budgets in Columns (2) through (16) of Block 8.a through e. This subtotal is also referred to as the Performance Measurement Baseline because it represents the allocated budget baseline (less management reserve) against which performance is actually measured.

10.2.2.4.6 Management Reserve. Management reserve is an amount of the overall contract budget withheld for management control purposes rather than for the accomplishment of a specific task or set of tasks. It is not a contingency fund, and may not be eliminated from contract prices by the Government during subsequent negotiations nor used to absorb the cost of contract changes. In Column (14) of Block 8.f enter the total amount of budget identified as management reserve as of the end of the current reporting period. The amounts shown as management reserve in Formats 1, 2 and 3 will agree. Amounts of management reserve applied to WBS elements during the reporting period will be listed in Block 6.b of Format 3 and explained in Format 5.

10.2.2.4.6.1 Negative Management Reserve. Negative entries will not be made in Management Reserve (Column (14) of Block 8.f). There is no such thing as "negative management reserve." If the contract is budgeted in excess of the Contract Budget Base (the negotiated contract cost plus the estimated cost for authorized, unpriced work), the provisions applicable to formal reprogramming and the instructions in paragraphs 10.2.2.5.1, 10.2.2.6.6, 10.2.2.6.7 and 10.2.4.1.7 apply.

10.2.2.4.7 Total. Enter the sum of all direct, indirect, Cost of Money, G&A cost, undistributed budgets and management reserves, if applicable, in Columns (2) through (14) of Block 8.g. The Total lines of Format 1 (Block 8.g) and Format 2 (Block 5.g) will agree. The total of Column (14), Block 8.g, will equal the Total Allocated Budget shown in Block 5.f on Format 3.

10.2.2.5 Reconciliation to Contract Budget Base.

10.2.2.5.1 Formal Reprogramming. In exceptional cases, the procuring agency may authorize the contractor to establish performance measurement budgets that in total exceed the Contract Budget Base. This process is called formal reprogramming. The contractor and the Government will agree on how the results of a formal reprogramming will be reported in the Cost Performance Report before the formal reprogramming is initiated. This agreement and any other pertinent details on the reporting of the formal reprogramming will be

included in Format 5. Blocks 9.a and 9.b provide the contractor the opportunity to reconcile the higher performance measurement budgets, also called an "Over Target Baseline," to the Contract Budget Base. (See 10.2.2.6.6, 10.2.2.6.7, 10.2.4.1.7, and 10.2.6.5 below for more information on reporting Over Target Baselines.)

10.2.2.5.2 Variance Adjustment. In reporting the results of a formal reprogramming (Over Target Baseline) the contractor may 1) apply the additional budget to completed work, thereby eliminating some or all of the existing cost or schedule variances, 2) apply the additional budget to remaining work, 3) apply some of the additional budget to completed work and some to remaining work, or 4) apply some of the additional budget to management reserve. If the contractor uses a portion of the additional budget to eliminate variances applicable to completed work, the total adjustments made to the cost and schedule variances will be shown in Columns (10) and (11) of Block 9.a. The total cost variance adjustment entered in Column (11) of Block 9.a will be the sum of the individual cost variance adjustments shown in Column (12) of Blocks 8.a through g.

10.2.2.5.3 Total Contract Variance. In Columns (10) and (11) of Block 9.b, enter the sum of the cost and schedule variances shown on the Total line (Block 8.g) and on the Variance Adjustment line (Block 9.a). In Column (14) enter the Contract Budget Base from Block 6.c.2. In Column (15) enter the management estimate at completion from Block 6.c.1. In Column (16) of Block 9.b enter the difference between Columns (14) and (15) of Block 9.b.

10.2.2.6 Columns (2) Through (16). When compliance with the C/SCSC is contractually required, the data in Columns (2) through (16) shall reflect the output of the contractor's C/SCSC-compliant integrated management system (refer to DFARS 252.234-7001). When compliance with the C/SCSC is not contractually required ("CPR - No Criteria"), the data in these columns shall be derived using the contractor's summary management procedures (refer to DFARS 252.242-7005).

10.2.2.6.1 Column (2) and Column (7) - Budgeted Cost - Work Scheduled. For the time period indicated, enter the Budgeted Cost for Work Scheduled (BCWS) in these columns.

10.2.2.6.2 Column (3) and Column (8) - Budgeted Cost - Work Performed. For the time period indicated, enter the Budgeted Cost for Work Performed (BCWP) in these columns.

10.2.2.6.3 Column (4) and Column (9) - Actual Cost - Work Performed (ACWP). For the time period indicated, enter the Actual Cost of Work Performed without regard to ceiling. In all cases, costs and budgets will be reported on a comparable basis.

10.2.2.6.4 Column (5) and Column (10) - Variance - Schedule. For the time period indicated, these columns reflect the differences between BCWS and BCWP. For the current period, Column (5) (schedule variance) is derived by subtracting Column (2) (BCWS) from Column (3) (BCWP). For the cumulative to date, Column (10) (schedule variance) is derived by subtracting Column (7) (BCWS) from Column (8) (BCWP). A positive figure indicates a favorable variance. A negative figure (indicated by parentheses) indicates an unfavorable variance. Significant variances as specified in the contract will be fully explained in Format 5. If the contract does not specify variance analysis thresholds, the contractor will provide appropriate variance analyses. (See 10.2.6.3.2.4 below.)

10.2.2.6.5 Column (6) and Column (11) - Variance - Cost. For the time period indicated, these columns reflect the difference between BCWP and ACWP. For the current period, Column (6) (cost variance) is derived by subtracting Column (4) (ACWP) from Column (3) (BCWP). For cumulative to date, Column (11) (cost variance) is derived by subtracting Column (9) (ACWP) from Column (8)

(BCWP). A positive figure indicates a favorable variance. A negative figure (indicated by parentheses) indicates an unfavorable variance. Significant variances as specified in the contract will be fully explained in Format 5. If the contract does not specify variance analysis thresholds, the contractor will provide appropriate variance analyses. (See 10.2.6.3.2.4 below.)

10.2.2.6.6 Column (12) Reprogramming Adjustments - Cost Variance. Formal reprogramming (Over Target Baseline) results in budget allocations in excess of the Contract Budget Base and, in some instances, adjustments to previously reported variances. If previously reported variances are being adjusted, the adjustment applicable to each reporting line item affected will be entered in Column (12). The total of Column (12) will equal the amount shown on the Variance Adjustment line (Block 9.a) in Column (11).

10.2.2.6.7 Column (13) Reprogramming Adjustments - Budget. Enter the total amounts added to the budget for each reporting line item as the result of formal reprogramming (Over Target Baseline). The amounts shown will consist of the sum of the budgets used to adjust cost variances (Column (12)) plus the additional budget added to the WBS element for remaining work. Enter the amount of budget added to management reserve in the space provided on the management reserve line (Block 8.f). The total of Column (13) will equal the amount the Total Allocated Budget has been budgeted in excess of the Contract Budget Base as shown in Block 5.g of Format 3. An explanation of the reprogramming will be provided in Format 5.

10.2.2.6.7.1 Formal Reprogramming Reporting. Columns (12) and (13) are intended for use only in situations involving formal reprogramming (Over Target Baseline). Internal replanning actions within the Contract Budget Base do not require entries in these columns. Where contractors are submitting CPR data directly from automated systems, the addition of Columns (12) and (13) as shown may not be practical due to computer reprogramming problems or space limitations. In such cases, the information may be provided on a separate sheet and attached as Format 1a to each subsequent report. Contractors will not be required to abandon or modify existing automated reporting systems to include Columns (12) and (13) if significant costs will be associated with such change. Nor will contractors be required to prepare the report manually solely to include this information.

10.2.2.6.7.2. Formal Reprogramming Timeliness. Formal reprogramming (Over Target Baseline) can be a significant undertaking that may require more than a month to implement. To preclude a disruption of management visibility caused by a reporting hiatus, the contractor should implement the formal reprogramming expeditiously. If a reporting hiatus is needed, the contractor and the Government will agree on the date and duration of the hiatus before the formal reprogramming is initiated.

10.2.2.6.8 Column (14) - At Completion - Budgeted. Enter the budgeted cost at completion for the items listed in Column (1). This entry will consist of the sum of the original budgets plus or minus budget changes resulting from contract changes, internal replanning, and application of management reserves. The total (Block 8.g) will equal the Total Allocated Budget shown in Block 5.f on Format 3.

10.2.2.6.9 Column (15) - At Completion - Estimated. Enter the latest revised estimate of cost at completion including estimated overrun/underrun for all authorized work. If the subtotal (Block 8.e) does not agree with the most likely management estimate at completion (Block 6.c.1), the difference will be explained in Format 5. (See 10.2.2.2.3 above.)

10.2.2.6.10 Column (16) - At Completion - Variance. Enter the difference between the Budgeted - At Completion (Column (14)) and the Estimated - At Completion (Column (15)) by subtracting Column (15) from Column (14). A negative figure (indicated by parentheses) reflects an unfavorable variance. Significant variances as specified in the contract will be fully explained in

Format 5. If the contract does not specify variance analysis thresholds, the contractor will provide appropriate variance analyses. (See 10.2.6.3.2.4 below.)

10.2.3 Format 2 - Organizational Categories.

10.2.3.1 Performance Data.

10.2.3.1.1 Column (1) - Organizational Category. In Block 5.a list the organizational categories which reflect the contractor's internal management structure. This format will be used to collect organizational cost information at the total contract level rather than for individual WBS elements. The level of detail to be reported will normally be limited to the organizational level immediately under the operating head of the facility. The contractor shall be given flexibility to report this information according to its own internal management structure. If the contractor is organized by product teams, this format may not be needed because it should resemble Format 1.

10.2.3.1.2 Cost of Money. Enter in Columns (2) through (16) of Block 5.b the Facilities Capital Cost of Money applicable to the contract.

10.2.3.1.3 General and Administrative. Enter in Columns (2) through (16) of Block 5.c the appropriate G&A costs. (See 10.2.2.4.3 above.)

10.2.3.1.4 Undistributed Budget. Enter in Column (14) of Block 5.d the budget applicable to contract effort which cannot be planned in sufficient detail to be assigned to a responsible organizational area at the reporting level. The amount shown on this format may exceed the amount shown as undistributed budget on Format 1 if budget is identified to a task at or below the WBS reporting level but organizational identification has not been made; or may be less than the amount on Format 1 where budgets have been assigned to organizations but not to WBS elements. Enter in Column (15) of Block 5.d the estimate at completion for the scope of work represented by the undistributed budget in Column (14) of Block 5.d. Enter in Column (16) of Block 5.d the variance, if any, and fully explain it in Format 5. (See 10.2.2.4.4 above.)

10.2.3.1.5 Subtotal (Performance Measurement Baseline). Enter the sum of the direct, indirect, Cost of Money, and G&A costs and budgets in Columns (2) through (16) of Block 5.a through e. (See 10.2.2.4.5 above.)

10.2.3.1.6 Management Reserve. In Column (14) of Block 5.f enter the amount of budget identified as management reserve. The Management Reserve entry will agree with the amounts shown in Format 1 and 3. (See 10.2.2.4.6 above.)

10.2.3.1.7 Total. Enter the sum of all direct, indirect, Cost of Money, and G&A costs and budgets, undistributed budgets and management reserves, if applicable, in Columns (2) through (14) of Block 5.g. The totals on this page will equal the Total line on Format 1. The total of Column (14) will equal the Total Allocated Budget shown in Block 5.f on Format 3.

10.2.3.2 Columns (2) Through (16). The instructions applicable to these columns are the same as the instructions for corresponding columns on Format 1. (See 10.2.2.6 and 10.2.2.6.1 through 10.2.2.6.10 above.)

10.2.4 Format 3 - Baseline.

10.2.4.1 Contract Data.

10.2.4.1.1 Original Negotiated Cost. Enter in Block 5.a the dollar value (excluding fee or profit) negotiated in the original contract. For a cost plus fixed fee or award fee contract, enter the estimated cost negotiated. For an incentive contract, enter the definitized contract target cost.

10.2.4.1.2 Negotiated Contract Changes. Enter in Block 5.b the cumulative cost (excluding fee or profit) applicable to definitized contract changes which have occurred since the beginning of the contract.

10.2.4.1.3 Current Negotiated Cost. Enter in Block 5.c the sum of Blocks 5.a and 5.b. The amount shown should equal the current dollar value (excluding fee or profit) on which contractual agreement has been reached and should be the same as the amount in Negotiated Cost (Block 5.b) on Format 1.

10.2.4.1.4 Estimated Cost of Authorized, Unpriced Work. Enter in Block 5.d the estimated cost (excluding fee or profit) for contract changes for which written authorizations have been received, but for which contract prices have not been incorporated in the contract, as shown in Block 5.c of Format 1.

10.2.4.1.5 Contract Budget Base. Enter in Block 5.e the sum of Blocks 5.c and 5.d.

10.2.4.1.6 Total Allocated Budget. Enter in Block 5.f the sum of all budgets allocated to the performance of the contractual effort. The amount shown will include all management reserves and undistributed budgets. This amount will be the same as that shown on the Total line in Column (14) on Format 1 (Block 8.g) and Format 2 (Block 5.g).

10.2.4.1.7 Difference. Enter in Block 5.g the difference between Blocks 5.e and 5.f. In most cases, the amounts shown in Blocks 5.e and 5.f will be identical. If the amount shown in Blocks 5.f exceeds that shown in Block 5.e, it usually is an indication of a formal reprogramming (Over Target Baseline). The difference should be explained in Format 5 at the time the negative value appears and subsequently for any change in the value.

10.2.4.1.8 Contract Start Date. Enter in Block 5.h the date the contractor was authorized to start work on the contract, regardless of the date of contract definitization. (Long lead procurement efforts authorized under prior contracts are not to be considered.)

10.2.4.1.9 Contract Definitization Date. Enter in Block 5.i the date the contract was definitized.

10.2.4.1.10 Planned Completion Date. Enter in Block 5.j the completion date to which the budgets allocated in the Performance Measurement Baseline have been planned. This date should represent the planned completion of all significant effort on the contract. The cost associated with the schedule from which this date is taken is the Total Allocated Budget (Block 5.f of Format 3).

10.2.4.1.10.1 Performance Measurement Schedule Inconsistent With Contractual Schedule. In exceptional cases, the contractor may determine that the existing contract schedule cannot be achieved and no longer represents a reasonable basis for management control. With Government approval, the contractor may rephase its performance measurement schedule to new dates which exceed the contractual milestones, a condition known as "Over Target Schedule." These new dates are for performance measurement purposes only and do not represent an agreement to modify the contract terms and conditions. The Government and the contractor will agree on the new performance measurement schedule prior to reporting it in the Cost Performance Report. The contractor should provide pertinent information in Format 5 on any schedule milestones that are inconsistent with contractual milestones, beginning the month the schedule is implemented and each month thereafter.

10.2.4.1.10.2 Indicators of a Performance Measurement Schedule Inconsistent With the Contractual Schedule. Formal reprogramming or internal replanning may result in performance measurement milestones that are inconsistent with the contractual milestones (Over Target Schedule). A difference between the planned completion date (Block 5.j) and the contract completion date (Block

5.k) indicates that some or all of the performance measurement milestones are inconsistent with the contractual milestones. However, some performance measurement milestones may be inconsistent with contractual milestones even if these dates are the same.

10.2.4.1.11 Contract Completion Date. Enter in Block 5.k the contract scheduled completion date in accordance with the latest contract modification. The cost associated with the schedule from which this date is taken is the Contract Budget Base (Block 5.e of Format 3).

10.2.4.1.12 Estimated Completion Date. Enter the contractor's latest revised estimated completion date. This date should represent the estimated completion of all significant effort on the contract. The cost associated with the schedule from which this date is taken is the most likely management estimate at completion (Block 6.c.1 of Format 1).

10.2.4.2 Column (1) - Item.

10.2.4.2.1 Performance Measurement Baseline (Beginning of Period). Enter in Block 6.a the time-phased Performance Measurement Baseline (PMB) (including G&A) which existed at the beginning of the current reporting period. Most of the entries on this line are taken directly from the PMB (End of Period) line on the previous report. For example, the number in Column (4) on the PMB (End of Period) line from last month's report becomes the number in Column (3) on the PMB (Beginning of Period) line on this report. The number in Column (5) (end of period) last report becomes Column (4) (beginning of period) on this report, etc. This rule pertains through Column (9) where the time increments change from monthly to some other periods of time. At this point, a portion of Column (10) (end of period) would go into Column (9) (beginning of period) and the remainder of Column (10) (end of period) would go into Column (10) (beginning of period). Columns (11) through (16) simply move directly up to the (beginning of period) line without changing columns.

10.2.4.2.2 Baseline Changes. List by number in Block 6.b, the contract changes and supplemental agreements authorized during the reporting period. All authorized baseline changes should be listed whether priced or unpriced. The amount of management reserve applied during the period should also be listed.

10.2.4.2.3 Performance Measurement Baseline (End of Period). Enter in Block 6.c the time-phased PMB as it exists at the end of the reporting period. The difference between this line and the PMB (Beginning of Period) should represent the effects of the authorized changes and allocations of management reserves made during the period. Significant differences should be explained in Format 5 in terms of reasons for necessary changes to time-phasing due to internal replanning or formal reprogramming, and reasons for the application of management reserve.

10.2.4.2.4 Management Reserve. Enter in Block 7 the total amount of management reserve remaining as of the end of the reporting period. This figure will agree with the amounts shown as management reserve in Formats 1 and 2.

10.2.4.2.5 Total. Enter in Column (16) of Block 8 the sum of Column (16) of Block 6.c (PMB (End of Period)) and Column (16) of Block 7 (Management Reserve). This amount should be the same as that shown on the Total line (Block 8.g) in Column (14) on Format 1.

10.2.4.3 Column (2) - BCWS - Cum To Date. On the PMB (Beginning of Period) line (Block 6.a), enter the cumulative BCWS as of the first day of the reporting period. This should be the same number reported as BCWS - Cum To Date on the Total line (Column (7) of Block 8.g) of Format 1 of the previous CPR. On the PMB (End of Period) line (Block 6.c), enter the cumulative BCWS as of the last day of the reporting period. This should be the same number

reported as BCWS - Cum to Date on the Total line (Column (7) of Block 8.g) of Format 1 for this CPR.

10.2.4.4 Column (3) - BCWS For Report Period. On the PMB (Beginning of Period) line (Block 6.a), enter the BCWS planned-for the reporting period. This should be the number in Column (4) on the PMB (End of Period) line (Block 6.c) on the preceding month's report.

10.2.4.5 Columns (4) Through (14). Enter the names of the next six months in the headings of Columns (4) through (9) of Block 6, and the names of the appropriate periods in the headings of Columns (10) through (14). In the PMB (Beginning of Period) line (Block 6.a), enter the BCWS projection reported in the previous CPR as PMB (End of Period) (Block 6.c). In the PMB (End of Period) line (Block 6.c) of this report, enter the projected BCWS (by month for six months and by periodic increments thereafter, or as negotiated with the procuring activity) for the remainder of the contract. The time-phasing of each item listed in Column (1) of Block 6.b need not be shown in Columns (4) through (14).

10.2.4.6 Column (15) - Undistributed Budget. On the PMB (Beginning of Period) line (Block 6.a), enter the number from Column (15) on the PMB (End of Period) line (Block 6.c) from the preceding report. On the PMB (End of Period) line, enter the undistributed budget shown in Column (14) of Block 8.d on Format 1 of this report.

10.2.4.7 Column (16) - Total Budget. On the PMB (Beginning of Period) line (Block 6.a) enter the number from Column (16) on the PMB (End of Period) line (Block 6.c) from the preceding report. In the section where baseline changes that occurred during the period are listed (Column (1) of Block 5.b), enter the amount of each of the changes listed. On the PMB (End of Period) line (Block 6.c), enter the sum of the amounts in the preceding columns on this line. On the Management Reserve line (Block 7), enter the amount of management reserve available at the end of the period. On the Total line (Block 8) enter the sum of the amounts in this column on the PMB (End of Period) line and the Management Reserve line. (This should equal the amount in Block 5.f on this format and also the amount of the Total line in Column (14), Block 8.g, of Format 1.)

10.2.5 Format 4 - Staffing.

10.2.5.1 Performance Data. For those organizational categories shown in Column (1) of Block 5, equivalent months will be indicated for the current reporting period, cumulative through the current period, and forecast to completion. Direct equivalent months will be shown for each organizational category for the contract. An equivalent month is defined as the effort equal to that of one person for one month. Figures should be reported in whole numbers. (Partial months, .5 and above, will be rounded to 1; below .5 to 0.) When the Government and the contractor agree, staffing may be reported in equivalent days or hours.

10.2.5.1.1 Organizational Category. List the organizational categories that reflect the contractor's internal management structure in Block 5. Format 4 categories may differ from those reported in Format 2. If the Government needs different categories in Formats 2 and 4, the Format 4 categories will be addressed during negotiations. (See 7.6.7 above.)

10.2.5.1.2 Total Direct. In Block 6, Columns (2) through (15), enter the sum of all direct equivalent months for the organizational categories shown in Column (1).

10.2.5.2 Column (2) - Actual - Current Period. Enter the actual equivalent months incurred during the current reporting period.

10.2.5.3 Column (3) - Actual End of Current Period (Cum). Enter the actual equivalent months incurred to date (cumulative) as of the end of the report period.

10.2.5.4 Columns (4) Through (14) - Forecast (Non Cumulative). Enter a staffing forecast by month for a six-month period following the current period and by periodic increment thereafter, as negotiated with the procuring activity (see 7.6.4 above). The forecast will be updated at least quarterly unless a major revision to the plan or schedule has taken place, in which case forecasts will be changed for all periods involved in the report submitted at the end of the month in which the change occurred.

10.2.5.5 Column (15) - Forecast at Completion. Enter the estimate of equivalent months necessary for the total contract in Column (15) by organizational category. This estimate should be consistent with the most likely management estimate at completion shown in Block 6.c.1 of Format 1. Any significant change in the total number of equivalent months at completion of the contract (i.e., Column (15) Total) should be explained in Format 5.

10.2.6 Format 5 - Explanations and Problem Analyses.

10.2.6.1 General. Format 5, Explanations and Problem Analyses, is a narrative report prepared to supplement the other CPR formats. Format 5 will normally address 1) contractually required cost, schedule and estimate at completion variance analyses, 2) management reserve changes and usage, 3) undistributed budget contents, 4) differences between the best case, worst case, and most likely management estimate at completion, if any, 5) the difference between the most likely management estimate at completion and the estimate in Block 8.e of Column (15), if any, 6) significant differences between beginning of period PMB timephasing and end of period PMB timephasing in Format 3, 7) performance measurement milestones that are inconsistent with contractual milestones (Over Target Schedule), 8) formal reprogramming (Over Target Baseline) implementation details, and 9) significant staffing estimate changes in Format 4. However, any topic relevant to contract cost, schedule or technical performance can be addressed in this format.

10.2.6.2 Total Contract. Provide a summary analysis, identifying significant problems affecting performance. Indicate corrective actions required, including Government action where applicable. Significant changes since the previous report should be highlighted. Discuss any other issues affecting successful attainment of contract cost, schedule or technical objectives which the contractor deems significant or noteworthy. This section should be brief, normally one page.

10.2.6.3 Cost and Schedule Variances. Explain all variances which exceed specified variance thresholds. Explanations of variances must clearly identify the nature of the problem, significant reasons for cost or schedule variance, effect on the immediate task, impact on the total contract, and the corrective action taken or planned. Explanations of cost variances should identify amounts attributable to rate changes separately from amounts applicable to hours worked; amounts attributable to material price changes separately from amounts applicable to material usage; and amounts attributable to overhead rate changes separately from amounts applicable to overhead base changes or changes in the overhead allocation basis. To reduce the volume of variance analysis, the Government may allow the contractor to refer to a prior CPR's variance analysis explanations if the explanation for the current CPR's variance has not changed significantly.

10.2.6.3.1 Setting Variance Analysis Thresholds. The Government should require the minimum amount of variance analysis in Format 5 which satisfies its management information needs. Excessive variance analysis is burdensome and costly, and detracts from the CPR's usefulness, while too little information is equally undesirable. The contract should include a provision to review cost and schedule variance analysis thresholds periodically,

normally semiannually, to determine if they continue to meet the Government's information needs. If they do not, the thresholds should be changed at no cost to the Government.

10.2.6.3.2 Identifying Significant Variances. There is no prescribed basis for identifying which cost and schedule variances are to be explained in Format 5. The Government may specify any one of several ways to identify such variances, including, but not limited to the following:

10.2.6.3.2.1 Fixed Number of Variances. Specify a number of significant variances. These variances can be either current month, cumulative, or at-completion. Any number of significant variances may be selected, but the Government should be careful to select only the number that it feels are necessary.

10.2.6.3.2.2 Percentage or Dollar Thresholds. Select variances based on percentage or dollar thresholds. Significant schedule variances are identified based on their size or percentage to Budgeted Cost for Work Scheduled, and significant cost variances are identified based on their size or percentage to Budgeted Cost for Work Performed. For example, all current month, cumulative or at-completion variances greater than 10% or \$500K may be selected for analysis. This method usually results in a larger number of variances requiring reporting. Consequently, the thresholds should be reviewed periodically to ensure they continue to provide a reasonable amount of useful information.

10.2.6.3.2.3 Specific Variances. Select variances for analysis only after reviewing Formats 1 or 2. Under this method, the CPR is delivered promptly after the contractor's accounting period ends with all required information in Formats 1 through 5 except variance analyses. Once the Government has reviewed this performance data, it selects specific variances for analysis. This method may be the most efficient in that the Government can pinpoint areas to be analyzed. It is also the most flexible because there may be some months where a review of the performance data yields few or no variance analysis candidates. However, this method should only be used if the Government is certain it has sufficient resources to review the CPR early and select variances each month.

10.2.6.3.2.4 No Variance Analysis Thresholds Specified. If the contract does not specify variance analysis thresholds, the contractor will determine what significant variance explanations are reported. These explanations should focus on 1) areas where the Government should be informed of developing issues or problems, 2) areas of identified program risk or management interest, or 3) areas of significantly unfavorable cost or schedule performance.

10.2.6.4 Other Analyses. In addition to variance explanations, the following analyses are mandatory:

10.2.6.4.1 Management Estimate at Completion. If the best or worst case management estimates at completion differ from the most likely estimate, the contractor must provide a brief explanation of the difference. Also, if the most likely management estimate at completion differs from the total entered in Column 15 of Format 1 or 2, the contractor must explain the difference. The explanations should focus on such areas as differences in underlying assumptions; a knowledgeable, realistic risk assessment; projected use of management reserve; estimate for undistributed budget; and higher management knowledge of current or future contract conditions.

10.2.6.4.2 Undistributed Budget. Identify the effort to which the undistributed budget applies. Also, explain any variance between the undistributed budget and the estimate for undistributed budget in Formats 1 and 2.

10.2.6.4.3 Management Reserve Changes. Identify the sources and uses of management reserve changes during the reporting period. For management reserve uses, identify the WBS and organizational elements to which applied, and the reasons for application.

10.2.6.4.4 Baseline Changes. Explain reasons for significant shifts in time-phasing of the PMB shown on Format 3.

10.2.6.4.5 Staffing Level Changes. Explain significant changes in the total staffing estimate at completion shown on Format 4. Also, explain reasons for significant shifts in time-phasing of planned staffing.

10.2.6.5 Formal Reprogramming (Over Target Baseline). If the difference shown in Block 5.g on Format 3 becomes a negative value or changes in value, provide information on the following:

10.2.6.5.1 Authorization. Procuring activity authorization for the baseline change which resulted in negative value or change.

10.2.6.5.2 Reason. A discussion of the reason(s) for the change.

10.2.6.5.3 CPR Reporting. A discussion of how the change affected CPR reporting (i.e., amount allocated to management reserve, adjustments to cost or schedule variances, etc.).

10.2.6.5.4 Schedule. Indicate whether the contract schedule was retained for performance measurement or was replaced with a schedule that exceeds the contractual schedule (Over Target Schedule).

10.2.6.6 Over Target Schedule. If a performance measurement schedule exceeding the contractual schedule (Over Target Schedule) has been implemented, provide a discussion of the pertinent information, such as authorization, reasons and significant dates.

CLASSIFICATION (When filled in)

COST PERFORMANCE REPORT
FORMAT 1 - WORK BREAKDOWN STRUCTURE DOLLARS IN _____

<p>1. CONTRACTOR</p> <p>a. NAME _____</p> <p>b. LOCATION (Address and ZIP Code) _____</p>												<p>2. CONTRACT</p> <p>a. NAME _____</p> <p>b. NUMBER _____</p> <p>c. TYPE _____</p> <p>d. SHARE RATIO _____</p> <p>ROT&E _____</p> <p>PRODUCTION _____</p>												<p>3. PROGRAM</p> <p>a. NAME _____</p> <p>b. PHASE (if one) _____</p> <p>RT&E _____</p> <p>PRODUCTION _____</p>												<p>4. REPORT PERIOD</p> <p>a. FROM (YYMMDD) _____</p> <p>b. TO (YYMMDD) _____</p>											
<p>5. CONTRACT DATA</p> <p>a. QUANTITY _____</p> <p>b. NEGOTIATED COST _____</p> <p>c. EST. COST AUTHORIZED UNPRICED WORK _____</p> <p>d. TARGET PROFIT/ FEE _____</p>												<p>a. TARGET PRICE _____</p> <p>i. ESTIMATED PRICE _____</p> <p>g. CONTRACT CEILING _____</p> <p>h. ESTIMATED CONTRACT CEILING _____</p>												<p>7. AUTHORIZED CONTRACTOR OR REPRESENTATIVE</p> <p>a. NAME (Last, First, Middle Initial) _____</p> <p>b. TITLE _____</p> <p>c. SIGNATURE _____</p> <p>d. DATE SIGNED (YYMMDD) _____</p>																							
<p>6. ESTIMATED COST AT COMPLETION</p> <p>MANAGEMENT ESTIMATE AT COMPLETION (1)</p> <p>CONTRACT BUDGET BASE (2)</p> <p>VARIANCE (3)</p>												<p>a. BEST CASE _____</p> <p>b. WORST CASE _____</p> <p>c. MOST LIKELY _____</p>												<p>8. PERFORMANCE DATA</p>																							
ITEM (1)	CURRENT PERIOD			CUMULATIVE TO DATE			REPROGRAMMING ADJUSTMENTS			AT COMPLETION																																					
	BUDGETED COST WORK SCHEDULED (2)	ACTUAL COST WORK PERFORMED (4)	VARIANCE SCHEDULE (3)	BUDGETED COST WORK SCHEDULED (7)	ACTUAL COST WORK PERFORMED (9)	VARIANCE SCHEDULE (10)	COST VARIANCE (12)	BUDGET BUDGET (13)	BUDGETED BUDGET (14)	ESTIMATED BUDGET (15)	VARIANCE (16)																																				
a. WORK BREAKDOWN STRUCTURE ELEMENT																																															
b. COST OF MONEY																																															
c. GENERAL & ADMINISTRATIVE																																															
d. UNDISTRIBUTED BUDGET																																															
e. SUBTOTAL (Performance Measurement Baseline)																																															
f. MANAGEMENT RESERVE																																															
g. TOTAL																																															
9. RECONCILIATION TO CONTRACT BUDGET BASE																																															
a. VARIANCE ADJUSTMENT																																															
b. TOTAL CONTRACT VARIANCE																																															

CLASSIFICATION (When filled in)

CLASSIFICATION (When filled in)

**COST PERFORMANCE REPORT
FORMAT 2 - ORGANIZATIONAL CATEGORIES**

DOLLARS IN _____

ITEM (1)	ORGANIZATIONAL CATEGORY	CURRENT PERIOD						CUMULATIVE TO DATE						REPROGRAMMING ADJUSTMENTS			AT COMPLETION		
		BUDGETED COST		VARIANCE		ACTUAL COST WORK PERFORMED		BUDGETED COST		VARIANCE		ACTUAL COST WORK PERFORMED		COST VARIANCE		BUDGETED	ESTIMATED VARIANCE		
		WORK SCHEDULED PERFORMED (2)	WORK SCHEDULED (3)	SCHEDULE (5)	COST (6)	WORK SCHEDULED PERFORMED (7)	WORK SCHEDULED (8)	SCHEDULE (10)	COST (11)	COST VARIANCE (12)	BUDGET (13)	BUDGETED (14)	(15)	(16)					
5. PERFORMANCE DATA																			
1. CONTRACTOR																			
a. NAME																			
b. LOCATION (Address and ZIP Code)																			
2. CONTRACT																			
a. NAME																			
b. NUMBER																			
c. TYPE																			
d. SHARE RATIO																			
3. PROGRAM																			
a. NAME																			
b. PHASE (X one)																			
RDT&E																			
PRODUCTION																			
4. REPORT PERIOD																			
a. FROM (YYMMDD)																			
b. TO (YYMMDD)																			
b. COST OF MONEY																			
c. GENERAL & ADMINISTRATIVE																			
d. UNDISTRIBUTED BUDGET																			
e. SUBTOTAL (Performance Measurement Baseline)																			
f. MANAGEMENT RESERVE																			
g. TOTAL																			

CLASSIFICATION (When filled in)

CLASSIFICATION (When filled in)

**COST PERFORMANCE REPORT
FORMAT 3 - BASELINE**

DOLLARS IN _____

1. CONTRACTOR	2. CONTRACT	3. PROGRAM	4. REPORT PERIOD							
a. NAME	a. NAME	a. NAME	a. FROM (YYMMDD)							
b. LOCATION (Address and ZIP Code)	b. NUMBER	b. PHASE (X one)	b. TO (YYMMDD)							
	c. TYPE	d. SHARE RATIO	PRODUCTION							
		RDT&E								
5. CONTRACT DATA										
a. ORIGINAL NEGOTIATED COST	b. NEGOTIATED CONTRACT CHANGES	c. CURRENT NEGOTIATED COST (a + b)	d. ESTIMATED COST OF AUTHORIZED UNPRICED WORK							
			e. CONTRACT BUDGET BASE (c + d)							
			f. TOTAL ALLOCATED BUDGET							
			g. DIFFERENCE (a - f)							
h. CONTRACT START DATE (YYMMDD)	i. CONTRACT DEFINITION DATE (YYMMDD)	j. PLANNED COMPLETION DATE (YYMMDD)	k. CONTRACT COMPLETION DATE (YYMMDD)							
			l. ESTIMATED COMPLETION DATE (YYMMDD)							
6. PERFORMANCE DATA										
ITEM	BCWS FOR CUMULATIVE TO DATE	BCWS FOR REPORT PERIOD	BUDGETED COST FOR WORK SCHEDULED (BCWS) (Non-Quarterly)						UNDISBURSED BUDGET	TOTAL BUDGET
			ENTER SPECIFIED PERIODS							
			+1	+2	+3	+4	+5	+6		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
a. PERFORMANCE MEASUREMENT BASELINE (Beginning of Period)										
b. BASELINE CHANGES AUTHORIZED DURING REPORT PERIOD										
c. PERFORMANCE MEASUREMENT BASELINE (End of Period)										
7. MANAGEMENT RESERVE										
8. TOTAL										

CLASSIFICATION (When filled in)

CLASSIFICATION (When filled in)

**COST PERFORMANCE REPORT
FORMAT 4 - STAFFING**

1. CONTRACTOR														
a. NAME														
b. LOCATION (Address and ZIP Code)														
2. CONTRACT														
a. NAME														
b. NUMBER														
c. TYPE														
d. SHARE RATIO														
e. RDT&E														
f. PHASE (X one)														
g. PRODUCTION														
3. PROGRAM														
a. NAME														
b. FROM (YYMMDD)														
c. TO (YYMMDD)														
4. REPORT PERIOD														
a. FROM (YYMMDD)														
b. TO (YYMMDD)														
5. PERFORMANCE DATA (All figures in whole numbers)														
ORGANIZATIONAL CATEGORY	ACTUAL CURRENT PERIOD (1)	ACTUAL END OF CURRENT PERIOD (Cumulative) (2)	SIX MONTH FORECAST BY MONTH (Enter names of months)						FORECAST (Non-Cumulative)				AT COMPLETION (15)	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		(14)
(1)														
6. TOTAL DIRECT														

CLASSIFICATION (When filled in)

CLASSIFICATION (When filled in)

FORMAT 5 - EXPLANATIONS AND PROBLEM ANALYSES

1. CONTRACTOR		2. CONTRACT		3. PROGRAM		4. REPORT PERIOD	
a. NAME		a. NAME		a. NAME		a. FROM (YYMMDD)	
b. LOCATION (Address and ZIP Code)		b. NUMBER		b. PHASE (X one)		b. TO (YYMMDD)	
		c. TYPE		RDT&E			
		d. SHARE RATIO		PRODUCTION			

5. EVALUATION

CLASSIFICATION (When filled in)