



December 3, 1979
NUMBER 7000.10

Department of Defense Instruction ^{ASD(C)}

SUBJECT Contract Cost Performance, Funds Status and Cost/Schedule Status Reports

- References:
- (a) DoD Instruction 7000.10, "Contract Cost Performance, Funds Status and Cost/Schedule Status Reports," August 6, 1974 (hereby canceled)
 - (b) DoD Directive 7000.1, "Resource Management Systems of the Department of Defense," August 22, 1966
 - (c) DoD Directive 5000.1, "Major System Acquisitions," January 18, 1977
 - (d) through (j), see enclosure 1

A. REISSUANCE AND PURPOSE

This Instruction:

1. Reissues reference (a) to revise the Cost Performance Report (CPR), the Contract Funds Status Report (CFSR), and the Cost/Schedule Status Report (C/SSR);
2. Assigns responsibilities and provides uniform guidance for implementation of the CPR, the CFSR, and the C/SSR; and
3. Provides procedures for collecting summary level cost, and schedule performance and funding data from contractors for program management purposes, pursuant to references (b), (c), and DoD Directive 5000.2 (reference (d)), and for responding to requests for program status information on major system acquisitions, primarily by means of DoD Instruction 7000.3 (reference (e)).

B. APPLICABILITY AND SCOPE

The provisions of this Instruction apply to the Office of the Secretary of Defense, the Military Departments, the Defense Agencies, and the Unified and Specified Commands (hereafter referred to as "DoD Components") responsible for (1) managing acquisition contracts falling within the scope of section C., and (2) determining fund requirements for contracts and managing the flow of such funds. Application of the provisions of this Instruction to construction contracts is encouraged where appropriate.

C. POLICIES

1. In concert with the policies established in DoD Directive 5000.2 (reference (d)), utilization of the CPR, CFSR, and C/SSR shall

be limited by system managers to that necessary to achieve essential management control.

a. Contractors are encouraged to substitute internal reports for CPR, CFSR, and C/SSR provided that (1) data elements and definitions used in the reports are comparable to CPR, CFSR and C/SSR requirements, and (2) the reports are in forms suitable for management use.

b. As applicable, provisions of DoD Directive 5000.19 (reference (f)) concerning the tailoring of management systems may be employed by system managers in the implementation of CPR, CFSR, and C/SSR.

2. Instructions regarding levels of detail and frequencies of reporting are contained in the Data Item Descriptions (DD Forms 1664) in enclosures 2, 3, and 4 of this Instruction. Local reproduction of formats contained in these enclosures is authorized.

3. The Cost Performance Report (CPR):

a. Provides (1) contract cost/schedule status information for use in making and validating management decisions, (2) early indicators of contract cost/schedule problems, and (3) effects of management actions taken to resolve problems affecting cost/schedule performance.

b. Applies to selected contracts within those programs designated as major system acquisitions in accordance with the criteria of DoD Directive 5000.1 (reference (c)). CPRs will be applied to all contracts which require compliance with the Cost/Schedule Control Systems Criteria (C/SCSC) of DoD Instruction 7000.2 (reference (g)).

c. Will not be required on firm fixed-price contracts (as defined in Section 3-404.2 of the Defense Acquisition Regulation (reference (h))), unless those contracts represent the development or production of a major defense system or a major component thereof and circumstances require cost/schedule visibility.

d. Applies to ongoing contracts only in those cases where the procuring agencies consider it necessary to support program management needs and DoD requirements for information. Some of the factors which may affect applications to ongoing contracts are anticipated time to contract completion, anticipated program deferrals, and the relative importance of subcontracts.

e. Is assigned OMB Approval No. 22-R0280.

4. The Contract Funds Status Report (CFSR):

a. Supplies funding data that, with other related inputs, provides DoD management with information to assist in (1) updating and forecasting contract fund requirements, (2) planning and decision-making on funding changes, (3) developing fund requirements and budget estimates in support of approved programs, and (4) determining funds in excess of contract needs and available for deobligation.

b. Applies to all contracts greater than \$500,000.

c. Will not apply to firm fixed-price contracts unless the contract represents the development or production of a major defense system or a major component thereof and specific funding visibility is required. CFSR may be applied to unpriced portions of firm fixed-price contracts that individually or collectively are estimated by the Government to be in excess of 20 percent of the initial contract value. In such cases, the contract will delineate the specific CFSR requirements, if any, to be imposed on the contractor to fit the circumstances of each particular case.

d. May be implemented at a reduced level of reporting for (1) those contracts with a dollar value between \$100,000 and \$500,000; (2) time and material contracts; and (3) contractual effort for which the entire CFSR report is not required by the procuring activity, but limited funding requirements information is needed.

e. Will not be required on:

(1) Contracts with a total value of less than \$100,000, or

(2) Contracts expected to be completed within 6 months.

f. Is assigned OMB Approval No. 22-R0180.

5. The Cost/Schedule Status Report (C/SSR):

a. Provides summarized cost and schedule performance status information on contracts where application of the CPR is not appropriate.

b. Applies to contracts of \$2,000,000 or over and 12 months' duration or more which do not use the CPR. (DoD Instruction 7000.11 (reference (i)) provides for application of Contractor Cost Data Reporting (CCDR) to Category II contracts. To avoid the possibility of duplicative reporting, those elements of cost which are provided by the C/SSR will not be required by CCDR.)

c. Will not be required on firm fixed-price contracts unless those contracts represent the development or production of a critical component of a major defense system, and circumstances require cost/schedule visibility.

d. Is assigned OMB Approval No. 22-R0327.

D. RESPONSIBILITIES

1. The Heads of DoD Components will assure that:

a. Contractor reports are timely and submitted in accordance with the instructions contained in enclosures 2, 3, and 4.

b. Submitted data are checked for discrepancies and necessary corrections are furnished by contractors.

c. Application of the CPR, CFSR, and C/SSR to ongoing programs or firm fixed-price contracts is held to the minimum essential to support program management needs and DoD requirements for information.

d. Appropriate members of the Performance Measurement Joint Executive Group (reference (j)) provide a forum to arbitrate misapplications of CPR or C/SSR requirements that cannot be resolved amicably through focal points established in the headquarters of the procuring commands.

2. The Director of the cognizant Defense Contract Audit Agency (DCAA) office shall:

a. At the request of a DoD Component, provide advice at the time of preaward evaluations as to whether the contractor's accounting and control systems are adequate and reliable for CPR, CFSR, and C/SSR reporting purposes.

b. Review selected CPR, CFSR, and C/SSR reports when it is considered necessary to assure the continuing adequacy and reliability of procedures and the validity of reported data.

c. Review selected individual CPR, CFSR, and C/SSR reports when requested by the Procuring Contracting Officer (PCO) or Administrative Contracting Officer (ACO) and submit a report thereon.

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E. EFFECTIVE DATE AND IMPLEMENTATION

This Instruction is effective immediately. Forward two copies of implementing documents to the Assistant Secretary of Defense (Comptroller) within 120 days.

Fred P. Wacker

Fred P. Wacker
Assistant Secretary of Defense
(Comptroller)

Enclosures - 4

1. References
2. DD Form 1664, DI Number DI-F-~~6000B~~,
Cost Performance Report (CPR)
3. DD Form 1664, DI Number DI-F-6004B,
Contract Funds Status Report (CFSR)
4. DD Form 1664, DI Number DI-F-6010A,
Cost/Schedule Status Report (C/SSR)

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References, continued

- (d) DoD Directive 5000.2, "Major System Acquisition Process,"
January 18, 1977
- (e) DoD Instruction 7000.3, "Selected Acquisition Reports (SARs),"
April 4, 1979
- (f) DoD Directive 5000.19, "Policies for the Management and Control
of Information Requirements," March 12, 1976
- (g) DoD Instruction 7000.2, "Performance Measurement for Selected
Acquisitions," June 10, 1977
- (h) Defense Acquisition Regulation (1976), Section 3-404.2
- (i) DoD Instruction 7000.11, "Contractor Cost Data Reporting (CCDR),"
September 5, 1973
- (j) AFSCP/AFLCP 173-5, DARCOM-P 715-5, NAVMAT P5240, DSAH 8315.2,
"Cost/Schedule Control Systems Criteria Joint Implementation Guide,"
October 1, 1976

DATA ITEM DESCRIPTION	2 IDENTIFICATION NO(S)	
	AGENCY	NUMBER
1 TITLE COST PERFORMANCE REPORT (CPR)	DOD	6000C DI-F-6000B
3. DESCRIPTION/PURPOSE 3.1 This report is prepared by contractors and consists of five formats containing cost and related data for measuring contractors' cost and schedule performance. Format 1 provides data to measure cost and schedule performance by summary level work breakdown structure elements. Format 2 provides a similar measurement by organizational or functional cost categories. Format 3 provides the budget baseline plan against which performance is measured. Format 4 provides manpower loading forecasts for (Continued on page 2)	4. APPROVAL DATE 1 February 1979 / Dec 79	
	5. OFFICE OF PRIMARY RESPONSIBILITY OASD(C)MS (Ch, 2/8/80)	
	6. DDC REQUIRED	
	8. APPROVAL LIMITATION	
7. APPLICATION/INTERRELATIONSHIP 7.1 The CPR normally will be required for selected contracts within those programs designated as major programs in accordance with DoD Directive 5000.1, "Major System Acquisitions." It will be established as a contractual requirement as set forth in the DD Form 1423 Contract Data Requirements List (CDRL), and DD Form 1660, Management System Summary List. 7.2 If the CPR supports a contractual requirement for contractor compliance with the Cost/Schedule Control Systems Criteria (C/SCSC), the CPR data elements will reflect the contractor's implementation in accordance with DoD Instruction 7000.2, "Performance Measurement for Selected Acquisitions." If compliance with the C/SCSC is not contractually required, (Continued on pages 2 and 3)	9. REFERENCES (Mandatory as cited in block 10) DoD 4120.3M, Aug 78 DoDD 5000.1, 18 Jan 77 DoDD 5000.19, 12 Mar 76 DoDD 5000.32, 10 Mar 77 DoDI 7000.2, 10 Jun 77 DoDI 7000.10, 6 Aug 74 Cost Accounting Standard 414, 1 Sep 76	
	MCSL NUMBER(S) 00934	
10. PREPARATION INSTRUCTIONS 10.1 Unless otherwise stated in the solicitation, the effective issue of the document(s) cited in the referenced document(s) in this block shall be that listed in the issue of the DoD Index of Specifications and Standards (reference DoD 4120.3M) and the supplements thereto specified in the solicitation and will form a part of this data item description to the extent defined within. 10.2 Hard copy printouts from contractors' internal mechanized reporting systems may be substituted for CPR formats provided the printouts contain all the required data elements at the specified reporting levels in a form suitable for DoD management use. Where data are furnished which require mechanized processing, narrative remarks should accompany tapes or cards and identify pertinent items to which they apply, and a listing of the tape or card data should be included to expedite processing. CPR formats will be completed in accordance with the following instructions: 10.2.1 <u>Heading Information - Formats 1 through 5</u> 10.2.1.1 <u>CONTRACTOR NAME AND LOCATION</u> : Enter the name, division, if applicable, plant location and mailing address of the reporting contractor. 10.2.1.2 <u>RDT&E</u> <input type="checkbox"/> <u>PRODUCTION</u> <input type="checkbox"/> : Check appropriate box. Separate reports are required for each type of contract. 10.2.1.3 <u>CONTRACT TYPE/NUMBER</u> : Enter the contract type, contract number and the number of the latest contract change or supplemental agreement applicable to the contract. (Continued on pages 3 through 13)		

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3. DESCRIPTION/PURPOSE (Continued)

correlation with the budget plan and cost estimate predictions. Format 5 is a narrative report used to explain significant cost and schedule variances and other identified contract problems.

3.2 CPR data will be used by DoD system managers to: (a) evaluate contract performance, (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 headquarters.

7. APPLICATION/INTERRELATIONSHIP (Continued)

the data elements to be reported on the CPR will be as specified in the solicitation document or as subsequently negotiated.

7.3 Unless otherwise provided for in the contract, the CPR normally 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.

7.4 Data reported in the CPR will pertain to all authorized contract work, including both priced and unpriced effort. The level of detail to be reported normally will be limited to level three of the Contract Work Breakdown Structure (WBS) or higher. If a problem area is indicated at a lower level of the WBS, more detailed data will be provided until the problem is resolved. Functional data normally will be reported at the total contract level rather than by individual WBS elements. Certain aspects of the report are subject to negotiation between the Government and the contractor, such as:

7.4.1 The specific variance thresholds which, if exceeded, require problem analysis and narrative explanations.

7.4.2 The specific organizational or functional categories to be reported on Formats 2 and 4.

7.4.3 The specific time increments to be used for the baseline and manpower loading projections required by Formats 3 and 4.

7.4.4 The reporting provisions which apply to the COST OF MONEY line on Formats 1 and 2.

7.4.5 The reporting provisions which apply if compliance with C/SCSC is not contractually required.

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7. APPLICATION/INTERRELATIONSHIP (Continued)

7.5 In all cases, the CPR is subject to "tailoring" to require less data in accordance with the provisions of DoD Directive 5000.19, "Policies for the Management and Control of Information Requirements," and DoD Instruction 5000.32, "DoD Acquisition Management Systems and Data Requirements Control Program." All negotiated reporting provisions will be specified in the contract, including the reporting frequency, specific variance thresholds, and the WBS elements to be reported.

7.6 The prescribing document which generates this reporting requirement is DoD Instruction 7000.10, "Contract Cost Performance, Funds Status and Cost/Schedule Status Reports."

7.7 This Data Item Description supersedes DI-F-~~6000A~~.

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10. PREPARATION INSTRUCTIONS (Continued)

10.2.1.4 PROGRAM NAME/NUMBER: Enter the program name, number, acronym and/or the type, model and series or other designation of the prime items purchased under the contract.

10.2.1.5 REPORT PERIOD: Enter the beginning and ending dates of the period covered by the report.

10.2.1.6 SECURITY CLASSIFICATION: Enter the appropriate security classification.

10.2.2 FORMAT 1 - WORK BREAKDOWN STRUCTURE:

10.2.2.1 SIGNATURE, TITLE AND DATE: The contractor's authorized representative will sign the report and enter his title and the date of signature.

10.2.2.2 QUANTITY: Enter the number of prime items to be procured on this contract.

10.2.2.3 NEGOTIATED COST: Enter 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 fixed-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.

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10. PREPARATION INSTRUCTIONS (Continued)

10.2.2.4 ESTIMATED COST OF AUTHORIZED, UNPRICED WORK: Enter 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 supplemental agreement.

10.2.2.5 TARGET PROFIT/FEE %: Enter the fee or percentage of profit which will apply if the negotiated cost of the contract (paragraph 10.2.2.3, above) is met.

10.2.2.6° TARGET PRICE: Enter the target price (negotiated contract cost plus profit/fee) applicable to the definitized contract effort.

10.2.2.7 ESTIMATED PRICE: Based on the latest revised estimate of cost at completion for all authorized contract work and the appropriate profit/fee, incentive, and cost sharing provisions, enter the estimated final contract price (total estimated cost to the Government). This number normally will change whenever the estimated cost at completion is revised.

10.2.2.8 SHARE RATIO: Enter the cost sharing ratio(s) applicable to costs over/under the negotiated contract cost.

10.2.2.9 CONTRACT CEILING: Enter the contract ceiling price applicable to the definitized effort.

10.2.2.10 ESTIMATED CONTRACT CEILING: Enter the estimated ceiling price applicable to all authorized contract effort including both definitized and undefinitized effort.

10.2.2.11 COLUMN (1) - ITEM

10.2.2.11.1 WORK BREAKDOWN STRUCTURE: Enter the noun description of the WBS item for which cost information is being reported. WBS items or levels reported will be those specified in the contract.

10.2.2.11.2 COST OF MONEY: Enter in Columns (2) through (16) the Cost of Money associated with the Cost of Facilities Capital applicable to the contract (see Cost Accounting Standard 414 for guidance).

10.2.2.11.3 GENERAL AND ADMINISTRATIVE (G&A): Enter in Columns (2) through (16) the appropriate G&A costs. If G&A has been included in the total costs reported 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.

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10. PREPARATION INSTRUCTIONS (Continued)

10.2.2.11.4 UNDISTRIBUTED BUDGET: Enter in Columns (14) and (15) 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 the body of the report and will not be shown as undistributed budget. All undistributed budget will be fully explained in the narrative analysis section of the report (Format 5).

NOTE: 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 functional organizations at the earliest possible time, normally within the next reporting period.

10.2.2.11.5 SUBTOTALS: Enter the sum of the direct, indirect, Cost of Money, and G&A costs and budgets in Columns (2) through (16). In Columns (14) and (15) also add the undistributed budget.

10.2.2.11.6 MANAGEMENT RESERVE: 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. In Column (14) enter the total amount of budget identified as management reserve as of the end of the current reporting period. In Column (15) enter the amount of management reserve expected to be consumed before the end of the contract. In Column (16) enter the difference between Columns (14) and (15). Amounts of management reserve applied to WBS elements during the reporting period and the rationale for the figure in Column (15) will be explained in the narrative analysis on Format 5. (The entry in Column (15) is discretionary and may be zero if the contractor does not wish to make an estimate.)

NOTE: Negative entries will not be made in Column (14). 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 10.2.2.11.8, 10.2.2.12.6 and 10.2.2.12.7 apply.

10. PREPARATION INSTRUCTIONS (Continued)

10.2.2.11.7 TOTAL: Enter the sum of all direct, indirect, Cost of Money, G&A costs, undistributed budgets and management reserves in Columns (2) through (16).

10.2.2.11.8 VARIANCE ADJUSTMENT: In exceptional cases, the procuring agency may authorize the contractor to establish baseline budgets which in total exceed the Contract Budget Base. If the contractor uses a portion of the additional budget to eliminate variances applicable to completed work, the total adjustments made to the schedule and cost variances will be shown on this line. The total cost variance adjustment entered on this line in Column (11) will be the sum of the individual cost variance adjustments listed in Column (12).

10.2.2.11.9 TOTAL CONTRACT VARIANCE: In Columns (10) and (11), enter on this line the sum of the cost and schedule variances shown on the TOTAL line and on the VARIANCE ADJUSTMENT line. In Column (14) enter the sum of the negotiated contract cost plus the estimated cost for authorized, unpriced work. In Column (15) enter the latest revised estimate of cost at completion. In Column (16) enter the difference between Columns (14) and (15).

10.2.2.12 Cols (2) through (16): If compliance with the C/SCSC is contractually required, Columns (2) through (16) will contain information developed by the contractor's system implemented in accordance with the definitions and criteria contained in DoD Instruction 7000.2. If compliance with C/SCSC is not contractually required, the data elements in these columns will be negotiated using the definitions of DoD Instruction 7000.2 for guidance.

10.2.2.12.1 Col (2) and Col (7) - BUDGETED COST-WORK SCHEDULED: For the time period indicated, enter the Budgeted Cost for Work Scheduled (BCWS) in these columns.

10.2.2.12.2 Col (3) and Col (8) - BUDGETED COST-WORK PERFORMED: For the time period indicated, enter the Budgeted Cost for Work Performed (BCWP) in these columns.

10.2.2.12.3 Col (4) and Col (9) - ACTUAL COST-WORK PERFORMED (ACWP): For the time period indicated, enter the actual direct and indirect costs for work performed without regard to ceiling. In all cases, costs and budgets will be reported on a comparable basis.

10.2.2.12.4 Col (5) and Col (10) - VARIANCE - SCHEDULE: For the time period indicated, these columns reflect the differences between BCWS and BCWP. For the current period, Col (5), schedule variance is derived by subtracting Col (2) (BCWS) from Col (3) (BCWP). For the cumulative to date, Col (10), schedule variance is derived by subtracting Col (7) (BCWS) from Col (8) (BCWP). A positive figure

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10. PREPARATION INSTRUCTIONS (Continued)

indicates a favorable variance. A negative figure (indicated by parentheses) indicates an unfavorable variance. Significant variances will be fully explained in the problem analysis on Format 5.

10.2.2.12.5 Col (6) and Col (11) - VARIANCE - COST: For the time period indicated, these columns reflect the differences between BCWP and ACWP. For the current period, Col (6), cost variance is derived by subtracting Col (4) (ACWP) from Col (3) (BCWP). For cumulative to date, Col (11), cost variance is derived by subtracting Col (9) (ACWP) from Col (8) (BCWP). A positive figure indicates a favorable variance. A negative figure (indicated by parentheses) indicates an unfavorable variance. Significant variances will be fully explained in the problem analysis on Format 5.

10.2.2.12.6 Col (12) REPROGRAMING ADJUSTMENTS - COST VARIANCE: Formal reprograming results in budget allocations in excess of the Contract Budget Base and, in some instances, adjustments to previously reported variances. If such variance adjustments have been made, the adjustment applicable to each reporting line item affected will be entered in Col (12). The Total of Col (12) will equal the amount shown on the Variance Adjustment line in Col (11).

10.2.2.12.7 Col (13) REPROGRAMING ADJUSTMENTS - BUDGET: Enter the total amounts added to the budget for each reporting line item as the result of formal reprograming. The amounts shown will consist of the sum of the budgets used to adjust cost variances (Col (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. The Total of Col (13) will equal the amount the contract has been budgeted in excess of the Contract Budget Base. An explanation of the reprograming will be provided in the Problem Analysis Report.

NOTE: Cols (12) and (13) are intended for use only in situations involving formal reprograming (over-target baselines). Internal replanning actions within the Contract Budget Base do not require entries in these columns. Where contractors are submitting CPR data directly from mechanized systems, the addition of Cols (12) and (13) as shown may not be practical due to computer reprograming 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 mechanized reporting systems to include Cols (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.

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10. PREPARATION INSTRUCTIONS (Continued)

10.2.2.12.8 Col (14) - AT COMPLETION - BUDGETED: Enter the budgeted cost at completion for the WBS items listed in Col (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 should be equal to the negotiated contract cost plus the estimated cost of authorized but unpriced work except where special exception has been made resulting in formal reprogramming.

10.2.2.12.9 Col (15) - AT COMPLETION - LATEST REVISED ESTIMATE: Enter the latest revised estimate of cost at completion including estimated overrun/underrun for all authorized work.

10.2.2.12.10 Col (16) - AT COMPLETION - VARIANCE: Enter the difference between the Budgeted - At Completion (Col 14) and the Latest Revised Estimate at Completion (Col 15) by subtracting Col (15) from Col (14). A negative figure (indicated by parentheses) reflects an unfavorable variance. Significant variances will be fully explained on Format 5.

10.2.3 FORMAT 2 - FUNCTIONAL CATEGORIES:

10.2.3.1 Col (1) - ORGANIZATIONAL OR FUNCTIONAL CATEGORY: Under this item list the organizational units or functional categories which reflect the contractor's internal management structure in accordance with Contractor/Government agreement. This format will be used to collect organizational or functional 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 except when there is a significant variance. If a problem area is indicated at a lower level of the organization, more detailed data will be provided until the problem is resolved.

10.2.3.2 COST OF MONEY: Enter in Columns (2) through (16) Cost of Money applicable to the contract (CAS 414).

10.2.3.3 GENERAL AND ADMINISTRATIVE: Enter in Columns (2) through (16) applicable G&A costs. (See paragraph 10.2.2.11.3).

10.2.3.4 UNDISTRIBUTED BUDGET: Enter in Cols (14) and (15) the budget applicable to contract effort which cannot be planned in sufficient detail to be assigned to a responsible organization or functional area at the reporting level. The amounts shown on this format may exceed the amounts shown as undistributed budget on Format 1 if budget is identified to a task at or below the WBS reporting level

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10. PREPARATION INSTRUCTIONS (Continued)

but organizational identification has not been made; or may be less than the amount on Format 1 where budgets have been assigned to functional organizations but not to WBS elements.

10.2.3.5 SUBTOTAL: Enter the sum of the direct, indirect, Cost of Money, and G&A costs and budgets in Cols (2) through (16). In Cols (14) and (15) also add the undistributed budget.

10.2.3.6 MANAGEMENT RESERVE: In Col (14) enter the amount of budget identified as management reserve. In Col (15) enter the amount of management reserve forecasted to be consumed before the end of the contract. In Col (16) enter the difference between Cols (14) and (15). The MANAGEMENT RESERVE entries will be identical to those shown on Format 1. (The entry in Col (15) is discretionary and may be zero if the contractor does not wish to make an estimate.)

10.2.3.7 TOTAL: Enter the sum of all direct, indirect, Cost of Money, and G&A costs and budgets, undistributed budgets and management reserves in Cols (2) through (16). The totals on this page should equal the TOTAL line-on page 1.

10.2.3.8 COLS (2) THROUGH (16): The instructions applicable to these columns are the same as the instructions for corresponding columns on Format 1 (see paragraphs 10.2.2.12.1 through 10.2.2.12.10). All significant variances will be fully explained in the problem analysis on Format 5.

10.2.4 FORMAT 3 - BASELINE:

10.2.4.1 BLOCK (1) - ORIGINAL CONTRACT TARGET COST: Enter 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.

10.2.4.2 BLOCK (2) - NEGOTIATED CONTRACT CHANGES: Enter the cumulative cost (excluding fee or profit) applicable to definitized contract changes which have occurred since the beginning of the contract.

10.2.4.3 BLOCK (3) - CURRENT TARGET COST: Enter the sum of Blocks (1) and (2). 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 shown as NEGOTIATED COST on Format 1.

10.2.4.4 BLOCK (4) - ESTIMATED COST OF AUTHORIZED, UNPRICED WORK: Enter the estimated cost (excluding fee or profit) for contract

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10. PREPARATION INSTRUCTIONS (Continued)

changes for which written authorizations have been received, but for which contract prices have not been negotiated, as shown on Format 1.

10.2.4.5 BLOCK (5) - CONTRACT BUDGET BASE: Enter the sum of Blocks (3) and (4).

10.2.4.6 BLOCK (6) - TOTAL ALLOCATED BUDGET: Enter 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 Col (14) on Format 1.

10.2.4.7 BLOCK (7) - DIFFERENCE: In most cases, the amounts shown in Blocks (5) and (6) will be identical. If the amount shown in Block (6) exceeds that shown in Block (5), the difference should be reflected as a negative value and explained in the narrative analysis on Format 5 at the time the negative value appears and subsequently for any change in the value.

10.2.4.8 BLOCK (8) - CONTRACT START DATE: Enter 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.)

10.2.4.9 BLOCK (9) - CONTRACT DEFINITIZATION DATE: Enter the date the contract was definitized.

10.2.4.10 BLOCK (10) - LAST ITEM DELIVERY DATE: Enter the date the last major item of equipment is scheduled to be delivered to the government as specified in the contract. The date shown should represent the completion of the significant effort on the contract (approximately 95% of the total contractual effort in most cases).

10.2.4.11 BLOCK (11) - CONTRACT COMPLETION DATE: Enter the contract scheduled completion date in accordance with the latest contract modification.

10.2.4.12 BLOCK (12) - ESTIMATED COMPLETION DATE: Enter the latest revised estimate of contract completion.

10.2.4.13 COL (1) - ITEM:

10.2.4.13.1 PM BASELINE (BEGINNING OF PERIOD): The time-phased performance measurement baseline (including G&A) which existed at the beginning of the current reporting period. Most of the entries

6000c (Ch 1, 2/8/80) gal
DI-F-6000B (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

on this line are taken directly from the PM BASELINE (END OF PERIOD) line on the previous report. For example, the number in Col (4) on the PM BASELINE (END OF PERIOD) line from last month's report becomes the number in Col (3) on the PM BASELINE (BEGINNING OF PERIOD) line on this report. The number in Col (5) (end of period) last report becomes Col (4) (beginning of period) this report, etc. This rule pertains through Col (9) where the time increments change from monthly to some other periods of time. At this point, a portion of Col (10) (end of period) would go into Col (9) (beginning of period) and the remainder of Col (10) (end of period) would go into Col (10) (beginning of period). Cols (11) through (16) simply move directly up to the (beginning of period) line without changing columns.

10.2.4.13.2 BASELINE CHANGES: List by number, 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.

10.2.4.13.3 PM BASELINE (END OF PERIOD): The time-phased performance measurement baseline as it exists at the end of the reporting period. The difference between this line and the PM BASELINE (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 - Problem Analysis Report, in terms of reasons for necessary changes to time-phasing due to replanning, and reasons for the application of Management Reserve.

10.2.4.13.4 MANAGEMENT RESERVE: Enter the total amount of management reserve remaining as of the end of the reporting period.

10.2.4.13.5 TOTAL: Enter the sum of the PM BASELINE (END OF PERIOD) and the management reserve in Col (16). This amount should be the same as that shown on the TOTAL line in Col (14) on Format 1.

10.2.4.14 COL (2) - BCWS - CUM TO DATE: Enter the cumulative BCWS for the periods indicated. The entry on the PM BASELINE (BEGINNING OF PERIOD) line should be the same number reported as BCWS - CUM TO DATE (Col (7)) on the TOTAL line of Format 1 of the previous month's CPR. On the PM BASELINE (END OF PERIOD) line, enter the cumulative BCWS as of the last day of the reporting period. (This should be the same number which appears on the TOTAL line in Col (7) of Format 1 for this reporting period.)

6000C (Ch 1, 2/8/80) gal
DI-F-6000S (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

10.2.4.15 COL (3) - BCWS FOR REPORT PERIOD: On the PM BASELINE (BEGINNING OF PERIOD) line, enter the BCWS planned for the reporting period. (This should be the number in Col (4) on the PM BASELINE (END OF PERIOD) line on the preceding month's report.)

10.2.4.16 Cols (4) through (14): In the Blocks above Columns (4) through (9), enter the appropriate months for the next six report periods. Enter the projected BCWS (by month for six months and by other specified periods, or as negotiated with the procuring activity) for the remainder of the contract.

10.2.4.17 COL (15) - UNDISTRIBUTED BUDGET: On the PM BASELINE (BEGINNING OF PERIOD) line, enter the number from Col (15) on the PM BASELINE (END OF PERIOD) line from the preceding report. On the PM BASELINE (END OF PERIOD) line, enter the Undistributed Budget shown in Col (14) on Format 1 of this report.

10.2.4.18 COL (16) - TOTAL BUDGET: On the PM BASELINE (BEGINNING OF PERIOD) line enter the number from Col (16) on the PM BASELINE (END OF PERIOD) line from the preceding report. In the section where base-line changes (priced and unpriced contract changes and changes in management reserve) which occurred during the period are listed in Col (1), enter the amount of each of the changes listed, (negotiated cost for priced changes not previously reported as authorized, unpriced changes; difference between estimated cost and negotiated cost for priced changes previously reported as authorized, unpriced changes; and estimated cost for authorized, unpriced changes). On the PM BASELINE (END OF PERIOD) line, enter the sum of the amount in the preceding columns on this line. On the MANAGEMENT RESERVE line, enter the amount of management reserve available at the end of the period. On the TOTAL line enter the sum of the amounts in this column on the PM BASELINE (END OF PERIOD) line and the MANAGEMENT RESERVE line. (This should equal the amount in Block (6) on this Format and also the amount of the TOTAL line in Col (14) of Format 1.)

10.2.5 Format 4 - Manpower Loading:

10.2.5.1 General: For those organizational or functional categories shown in Col (1) equivalent man-months will be indicated for the current reporting period, cumulative through the current period, and forecast to completion. Direct man-months will be shown for each organizational unit or major functional category for the contract. An equivalent man-month is defined as the effort equal to that of one

6000C (Ch 1, 2/8/80) gal

DI-F-6000B (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

person for one month. Figures should be reported in whole numbers. (Partial man-months, .5 and above, will be rounded to 1; below .5 to 0.) When mutually agreed by the contractor and the Government, manpower loading may be reported in terms of man-days or man-hours.

10.2.5.1.1 ORGANIZATIONAL OR FUNCTIONAL CATEGORY: List the organizational or functional categories which reflect the contractor's internal management structure in accordance with Contractor/Government agreement. Categories shown should coincide with those shown on Format 2 of the report.

10.2.5.1.2 TOTAL DIRECT: The sum of all direct man-months for the organizational or functional categories shown in Col (1).

10.2.5.2 COL (2) - ACTUAL - CURRENT PERIOD: Enter the actual equivalent man-months incurred during the current reporting period.

10.2.5.3 COL (3) - ACTUAL END OF CURRENT PERIOD (CUM): Enter the actual equivalent man-months incurred to date (cumulative) as of the end of the report period.

10.2.5.4 COLS (4) THROUGH (14) - FORECAST (NONCUMULATIVE): Enter a forecast of manpower requirements by month for a six-month period following the current period and by periodic increment thereafter, such increment to be negotiated with the procuring activity. 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 COL (15) - FORECAST AT COMPLETION: Enter the estimate of equivalent man-months necessary for the total contract in Col (15) by organizational or functional category. Any significant change in the total number of man-months at completion of the contract (i.e., Col (14) Total) should be explained in Format 5 - Problem Analysis.

10.2.6 FORMAT 5 - PROBLEM ANALYSIS REPORT: The Problem Analysis Report is a narrative report prepared to supplement the other pages of the Cost Performance Report as well as other reports which identify significant problems. The report should be prepared as specified on Format 5.

COST PERFORMANCE REPORT - WORK BREAKDOWN STRUCTURE																	
CONTRACTOR		CONTRACT TYPE/NO		PROGRAM NAME/NUMBER		REPORT PERIOD		SIGNATURE TITLE & DATE				FORM APPROVED DNR NUMBER 2200280					
LOCATION		ROTA/E		PRODUCTION		EST COST AUTH. UNPRICED WORK		TGT PRICE		EST PRICE		SHARE RATIO		CONTRACT CEMING		EST CONTRACT CEMING	
QUANTITY		NEGOTIATED COST		BUDGETED COST		ACTUAL COST		VARIANCE		CUMULATIVE TO DATE		REPROGRAMMING ADJUSTMENTS		AT COMPLETION			
ITEM	(1)	CURRENT PERIOD		BUDGETED COST		ACTUAL COST		VARIANCE		CUMULATIVE TO DATE		REPROGRAMMING ADJUSTMENTS		AT COMPLETION			
		WORK SCHEDULED	PERFORMED	WORK SCHEDULED	PERFORMED	WORK SCHEDULED	PERFORMED	WORK SCHEDULED	PERFORMED	WORK SCHEDULED	PERFORMED	WORK SCHEDULED	PERFORMED	COST VARIANCE	BUDGET	BUDGETED	LATEST REVISED ESTIMATE
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
WORK BREAKDOWN STRUCTURE																	
COST OF MONEY																	
GEN AND ADMIN																	
UNDISTRIBUTED BUDGET																	
SUBTOTAL																	
MANAGEMENT RESERVE																	
TOTAL																	
RECONCILIATION TO CONTRACT BUDGET BASE																	
VARIANCE ADJUSTMENT																	
TOTAL CONTRACT VARIANCE																	

FORMAT 1

DOLLARS IN

CLASSIFICATION

CLASSIFICATION

COST PERFORMANCE REPORT - FUNCTIONAL CATEGORIES																
CONTRACTOR		CONTRACT TYPE/NO		PROGRAM NAME/NUMBER		REPORT PERIOD		SIGNATURE, TITLE & DATE			FORM APPROVED		OMB NUMBER			
LOCATION		PRODUCTION		EST COST AUTH. UNPRICED WORK		TGT PROFIT/EE %		EST PRICE		SHARE RATIO		CONTRACT CEILING		EST CONTRACT CER INC		
QUANTITY		NEGOTIATED COST		CURRENT PERIOD		VARIANCE		CUMULATIVE TO DATE		REPROGRAMMING ADJUSTMENTS		AT COMPLETION				
ORGANIZATIONAL OR FUNCTIONAL CATEGORY	BUDGETED COST		ACTUAL COST		BUDGETED COST		VARIANCE		ACTUAL COST		COST VARIANCE		BUDGETED		LATEST REVISED ESTIMATE	
	WORK SCHEDULED	WORK PERFORMED	WORK SCHEDULED	WORK PERFORMED	WORK SCHEDULED	WORK PERFORMED	SCHEDULE	COST	SCHEDULE	COST	PERFORMED	SCHEDULE	COST	BUDGET	(14)	(15)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
COST OF MONEY																
GEN AND ADMIN																
UNDISTRIBUTED BUDGET																
SUBTOTAL																
MANAGEMENT RESERVE																
TOTAL																

FORMAT 2

CLASSIFICATION

Figure 2

CLASSIFICATION

COST PERFORMANCE REPORT — BASELINE														
CONTRACTOR		CONTRACT TYPE/NO.		PROGRAM NAME/NUMBER		REPORT PERIOD		FORM APPROVED						
LOCATION	PRODUCTION								OMB NUMBER					
ADT&T									27R0280					
(1) ORIGINAL CONTRACT TARGET COST	(2) NEGOTIATED CONTRACT CHANGES	(3) CURRENT TARGET COST (1) + (2)	(4) ESTIMATED COST OF AUTHORIZED UNPRICED WORK	(5) CONTRACT BUDGET BASE (3) + (4)	(6) TOTAL ALLOCATED BUDGET	(7) DIFFERENCE (5) - (6) (SEE PAGE 5)								
(8) CONTRACT START DATE		(9) CONTRACT DEFINITION DATE		(10) LAST ITEM DELIVERY DATE		(11) CONTRACT COMPLETION DATE		(12) ESTIMATED COMPLETION DATE						
ITEM	BCWS CUM TO DATE	(2)	BCWS FOR REPORT PERIOD	(3)	BUDGETED COST FOR WORK SCHEDULED (NON-CUMULATIVE)						TOTAL BUDGET	(14)		
					(ENTER SP/CR/BB PERIODS)									
					SIX MONTH FORECAST									
					+ 1	+ 2	+ 3	+ 4	+ 5	+ 6				
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
PM BASELINE (BEGINNING OF PERIOD)														
[JUST BASELINE CHANGES AUTHORIZED DURING REPORT PERIOD]														
PM BASELINE (END OF PERIOD)														
MANAGEMENT RESERVE														
TOTAL														

FORMAT 3

CLASSIFICATION

CONTRACTOR: LOCATION: RT&E ()		CONTRACT TYPE/NO:	PROGRAM NAME/NUMBER:	REPORT PERIOD:	FORM APPROVED OMB NUMBER 27N0700										
ORGANIZATIONAL OR FUNCTIONAL CATEGORY	ACTUAL END OF CURRENT PERIOD (CUM)	FORECAST (NON CUMULATIVE)										AT COMPLETION			
		SIX MONTH FORECAST BY MONTH (ENTER NAMES OF MONTHS)						(ENTER SPECIFIED PERIODS)							
		(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		(14)		
(1)	(2)														(15)
TOTAL DIRECT		(ALL FIGURES IN WHOLE NUMBERS)													

Figure 4

COST PERFORMANCE REPORT - PROBLEM ANALYSIS

CONTRACTOR LOCATION OFFICE	CONTRACT TYPE/NO	PROGRAM NAME/NUMBER	REPORT PERIOD	FORM APPROVED DNR NUMBER 77R0780
PRODUCTION 1				

EVALUATION

Section 1 - Total Contract: Provide a summary analysis, identifying significant problems affecting performance. Indicate corrective actions required, including Government action where applicable.

Section 2 - Cost and Schedule Variances: Explain all variances which exceed specified variance thresholds. Explanations of variances must clearly identify the nature of the problem, the reasons for cost or schedule variance, impact on the immediate task, impact on the total program, and the corrective action taken. Explanations of cost variances should identify amounts attributable to rate changes separately from amounts applicable to manhours used; 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 and amounts applicable to changes in the overhead allocation basis.

Within this section, the following specific variances must be explained:

- a. Schedule variances (Budgeted Cost for Work Scheduled vs Budgeted Cost for Work Performed)
- b. Cost variances (Budgeted Cost for Work Performed vs Actual Cost of Work Performed)
- c. Cost variances at completion (Budgeted at Completion vs Latest Revised Estimate at Completion)

Section 3 - Other Analysis: In addition to the variance explanations above, the following analyses are mandatory:

- a. Identify the effort to which the undistributed budget applies.
- b. Identify the amount of management reserve applied during the reporting period, the WBS and organizational elements to which applied, and the reasons for application.
- c. Explain reasons for significant shifts in time-phasing of the PM Baseline shown on Formal 3.
- d. Explain significant changes in total man-months at completion shown on Formal 4.
- e. Explain reasons for significant shifts in time-phasing of planned or actual manpower usage shown on Formal 4.

Section 4 - Over-Target Baseline: If the difference shown in block (7) on Formal 3 becomes a negative value or changes in value, provide:

- a. Procuring activity authorization for the baseline change which resulted in negative value or change.
- b. Reasons for the additional budget in the following terms:
 - (1) In-scope engineering changes
 - (2) In-scope support effort changes
 - (3) In-scope schedule changes
 - (4) Economic change
 - (5) Other (specify)
- c. The amount (by WBS element) for added in-scope effort not previously identified or budgeted.

1. TITLE	2. IDENTIFICATION NO(S)	
	AGENCY	NUMBER
CONTRACT FUNDS STATUS REPORT (CFSR)	DOD	DI-F-6004B
3. DESCRIPTION/PURPOSE 3.1 The Contract Funds Status Report (CFSR), DD Form 1586, Figure 1, is designed to supply funding data about Defense contracts to system managers for: (a) updating and forecasting contract fund requirements, (b) planning and decision-making on funding changes in contracts, (c) developing fund requirements and budget estimates in support of approved programs, and (d) determining funds in excess of contract needs and available for deobligation, and (e) obtaining rough estimates of termination costs.	4. APPROVAL DATE 1 November 1979	
	5. OFFICE OF PRIMARY RESPONSIBILITY ASD(C)	
	6. DDC REQUIRED	
	7. APPROVAL LIMITATION	
	8. REFERENCES (Mandatory as cited in block 10) DAR 3-404.2 DAR 7-104.35 DAR 7-108.3 DAR 7-203.4 DAR 15-205.42 DAR Section III, Part 4 DoD 5000.12M, 1 Mar 70	
7. APPLICATION/INTERRELATIONSHIP 7.1 The CFSR is applicable to contracts over \$100,000 in value and 6 months in duration. It is not normally applicable to firm-fixed price contracts (as defined in DAR 3-404.2) except for unpriced portions of such contracts that are estimated to be at least twenty (20) percent of the initial contract value, and except for firm-fixed price contracts which represent a major system acquisition or a major component thereof. 7.2 <u>Contractual Application.</u> ONLY THOSE PARTS OF THE CFSR ESSENTIAL TO THE MANAGEMENT OF EACH ACQUISITION WILL BE REQUIRED. The DoD system manager will determine the need for contract funds information and apply only those portions of the CFSR deemed appropriate. (Continued on pages 2 and 3)	9. MCSL NUMBER(S) 70934	
	10. PREPARATION INSTRUCTIONS 10.1 <u>Specific Instructions</u> 10.1.1 <u>Item 1 - CONTRACT NUMBER.</u> Enter the assigned contract number and the latest modification number on which contractual agreement has been reached. 10.1.2 <u>Item 2 - CONTRACT TYPE*.</u> Enter the type of contract as identified in DAR, Section III, Part 4; e.g., Cost Plus Fixed Fee (CPFF) Fixed Price Incentive (FPI), etc. 10.1.3 <u>Item 3 - CONTRACT FUNDING FOR*.</u> Enter the applicable type as follows: Multi-Year Procurement (MYP) Incrementally Funded Contract (INC) Contract for a Single Year (SYC) 10.1.3.1 <u>For FY.</u> 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 share of the total target prices (initial and adjusted) will be shown in Items 9 and 10. *Items marked with an asterisk (*) have been registered in the DoD Data Element Dictionary. (Continued on pages 4 through 10)	

7. — APPLICATION/INTERRELATIONSHIP (Continued)

7.2.1 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 and will normally not include items funded for less than \$500,000 or elements below level two of the contract WBS. Contracts which have a dollar value between \$100,000 and \$500,000 will require reporting at the total contract level only.

7.2.2 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.

7.2.3 Mechanized Data Submissions. Computer products may be substituted for the DD Form 1586 provided all data elements are available in a form suitable for DoD management use. Otherwise data should be submitted in the attached form. Where data are furnished which require mechanized processing, narrative remarks should accompany tapes or cards and identify pertinent items to which they apply, and a listing identifying tape or card data should be included to expedite processing. In the event that more than one procuring agency desires mechanized data processing from a single contractor, the procuring agencies will provide the contractor with a uniform and mutually agreed upon set of data processing instructions.

7.3 Frequency and Submission. The Contract Funds Status Report, DD Form 1586 (Figure 1), will be a contractual requirement as set forth in the DD 1423, Contract Data Requirements List (CDRL) and DD 1660, Management System Summary List. Unless otherwise provided for 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 to the Administrative Contracting Officer (ACO) 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 specified in the contract or will be mutually agreed upon.

DI-F-6004B (Continued)

7. APPLICATION/INTERRELATIONSHIP (Continued)

7.4 Explanations of Terms

7.4.1 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).

7.4.2 Accrued Expenditures. For this report, include recorded or incurred costs as defined within the Allowable Cost, Fee and Payments Clause (DAR 7-203.4) for cost type contracts or the Progress Payments Clause (DAR 7-104.35) for fixed price type contracts, plus the estimated fee or profit earned. Such costs include:

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

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

7.4.2.3 Progress payments made to subcontractors.

7.4.2.4 Pension costs provided they are paid at least quarterly.

7.4.3 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 more frequently 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 DAR 15-205.42. In the event the Special Termination Costs clause (DAR 7-108.3) is authorized, then costs defined in this clause will be eliminated from the estimated termination costs.

7.5 This Data Item Description (DID) implements requirements of DoD Instruction 7000.10 for contract funds status reporting.

7.6 This DID supersedes DI-F-6004A.

DI-F-6004E (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

10.1.4 Item 4 - APPROPRIATION. Enter the appropriation and Service source in this block.

10.1.5 Item 5 - PREVIOUS REPORT DATE. Enter the cut-off date of the previous report. (Year, Month, Day)

10.1.6 Item 6 - CURRENT REPORT DATE. Enter the cut-off date applicable to this report. (Year, Month, Day)

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

10.1.8 Item 8 - PROGRAM. Identify the program (if known) 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 (research, flight test, etc.), the title of the service should be shown.

10.1.9 Item 9 - INITIAL CONTRACT PRICE. Enter the dollar amounts for the initial negotiated contract target price 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.

10.1.10 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.

10.1.11 Item 11 - FUNDING INFORMATION

10.1.11.1 Col. a. - LINE ITEM/WORK BREAKDOWN STRUCTURE (WBS) ELEMENT. Enter the line item or WBS elements specified for CFSR coverage in the contract.

10.1.11.2 Col. b. - APPROPRIATION IDENTIFICATION. Enter the appropriation number supplied by the DoD for the contract or, if applicable, each line item or WBS element.

10.1.11.3 Col. c. - FUNDING AUTHORIZED TO DATE. Enter dollar amounts of contract funding authorized under the contract from the beginning through the report date shown in Item 6. This entry should contain funds applicable to the fiscal year(s) shown in Item 3.

DI-F-6004B (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

10.1.11.4 Col. 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.

Note a.: 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 should be explained in the Remarks section of the report.

Note b.: 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).

10.1.11.5 Col. 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 to the contract.

10.1.11.6 Col. f. - CONTRACT WORK AUTHORIZED - NOT DEFINITIZED. Enter the contractor's estimate of the fund 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 Narrative Remarks a brief but complete explanation of the reason for the change in funds.

10.1.11.7 Col. g. - SUBTOTAL. Enter the total estimated price for all work authorized on the contract (Col. e. plus Col. f.).

DI-F-6004B (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

10.1.11.8 Col. h. - FORECAST - NOT YET AUTHORIZED. Enter an estimate of fund 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 Narrative Remarks state each change document number and estimated value of each change.

10.1.11.9 Col. i. - FORECAST - ALL OTHER WORK. Enter an estimate of fund 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.

10.1.11.10 Col. j. - SUBTOTAL. Enter an estimate of total requirements for forecast funding (the sum of Col. h. plus Col. i.). Specific limitations on the use of the forecast funding section may be a part of the contract.

10.1.11.11 Col. k. - TOTAL REQUIREMENTS. Enter an estimate of total fund requirements for contract work authorized and forecast (the sum of Col. g. plus Col. j.).

10.1.11.12 Col. 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.

10.1.11.13 Col. m. - NET FUNDS REQUIRED. Enter an estimate of net funds required, subtracting funds carryover in Col. l. from total requirements in Col. k.

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

10.1.12 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 from the start of the contract to the end of the period indicated in the column heading; in the last column, the projected cumulative from the start to the end of the contract.

DI-F-6004B (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

Columns 2 through 10 will be headed to indicate periods covering the life of the contract and may be headed to show months, quarters, half years and/or fiscal years as prescribed by the procuring agency. 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.

10.1.12.1 OPEN COMMITMENTS. In the first column enter commitments open as of the date of the report. In subsequent columns enter the projected commitments which will 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.

10.1.12.2 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.

10.1.12.3 TOTAL (12.a. & 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 through the periods indicated by the column headings.

10.1.13 Item 13 - FORECAST OF BILLINGS TO THE GOVERNMENT. In the first column enter the cumulative amount billed 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 the Government during each period reported (assuming the contract will continue to completion). Amounts will not be cumulative.

10.1.14 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. 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 line, enter the amounts required for termination reserve on this line.

10. PREPARATION INSTRUCTIONS (Continued)

10.2 Narrative Remarks

10.2.1 A separate sheet will be used to submit any additional information or remarks which support or explain data submitted in this report. Information on changes, as specified in the next two paragraphs, will also be reported in the remarks section.

10.2.2 General. The contractor will use the Remarks section of the Contract Funds Status Report to submit information regarding changes, as indicated below. A change in a line item will be reported when the dollar amount reported in Item 11, Col. k. of this submission differs from that reported in the preceding submission. The movement of dollar amounts from one column to another (Item 11, Cols. e. through j.), indicating a change in the firmness of fund requirements, need not be reported in this section. Change reporting should include the following:

10.2.2.1 The location of the changed entry (page, line, and column);

10.2.2.2 The dollar amount of the change;

10.2.2.3 The coded identification of the cause (see classification below); and

10.2.2.4 A narrative explanation of the cause of each change.

10.2.3 Change Categories. The contractor will use the categories shown in this paragraph for identifying the reasons for changing fund requirements. The System Manager will assist the contractor in assigning change categories to assure the assignment of the proper category in relation to the total program. These categories identify two basic causes for changes in funds requirements - change in the scope of the contract (identified simply as "Scope" changes) and changes in the price with no change in the scope ("Price" changes). Categories will be used as shown unless the contractor is advised of specific alternatives through contractual channels. While the general intent in providing categories for use is that one category will describe one change, it is recognized that more than one category may be required in selected cases of changes in estimates of fund requirements. In such cases reporting contractors should identify changes using more than one change category and utilize the Remarks section to describe the circumstances of overlap or duplication. The reasons for change are broken down as follows:

DI-F-6004B (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

10.2.3.1 "Scope" Changes. There are four categories for this class of reasons for change in estimates. Report Total Funds Requirements changes (Item 11, Col. k.) due to:

10.2.3.1.1 Engineering Change*. An alteration in the physical or functional characteristics of a system or item delivered, to be delivered, or under development, after establishment of such characteristics. Specific changes must be separately identified and quantified. Code A1.

10.2.3.1.2 Quantity Change*. A change in quantity to be procured, the cost of which is computed using the original cost-quantity relationships, thereby excluding that portion of the current price attributable to changes in any other category. Code A2.

10.2.3.1.3 Support Change*. A change in support item requirements (e.g., spare parts, training, ancillary equipment, warranty provisions, Government-furnished property/equipment, etc.). Code A3.

10.2.3.1.4 Schedule Change*. A change in a delivery schedule, completion date or intermediate milestone. Each change must separately be identified as Government responsibility or contractor responsibility and quantified as to amount. Code A4.

10.2.3.2 Price Changes. There are three categories for this class. Report Total Funds Requirements changes (Item 11, Col. k.) due to:

10.2.3.2.1 Economic Change*. A change due to the operation of one or more factors of the economy. This includes specific contract changes related to economic escalation and the economic impact portion of quantity changes not accounted for by the original cost-quantity relationships used to calculate quantity change variance. This category also includes changing constant or current dollar amounts in program estimates to reflect (1) altered price levels, or (2) definitized contract amounts. Code B2.

10.2.3.2.2 Estimating Change*. A change in cost due to correction of error or refinements of the base estimate. These include mathematical or other errors in estimating, revised estimating relationships, etc. Excluded from this category should be revisions of cost estimates that occur because of other change categories, i.e., engineering, support, schedule, etc. For example, a cost change which occurs because of the addition of a new warhead is an engineering

DI-F-6004E (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

change, and not an estimating change; a revised production schedule is a schedule change, not an estimating change. Code B3.

10.2.3.2.3. Other Changes*. A change in contractual amount for reasons not provided for in other change categories. The reason for the change should be stated. Code B4.

10.3 General note for ADP personnel processing this report:

10.3.1 Coding must be as indicated in the instructions. In cases where specific coding instructions are not provided, reference must be made to the Department of Defense Manual for Standard Data Elements, DoD 5000.12M. Failure to comply with either the coding instructions contained herein or those published in referenced manual will make the noncomplier responsible for required concessions in data base communication.

CLASSIFICATION

CONTRACT FUNDS STATUS REPORT (DOLLARS IN _____)												
FORM APPROVED UMR NUMBER 22 K0180												
1 CONTRACT NUMBER	3 CONTRACT FUNDING FOR FOR FY		5 PREVIOUS REPORT DATE		7 CONTRACTOR (Name, Address and ZIP Code)			9 INITIAL CONTRACT PRICE TARGET CEILING				
2 CONTRACT TYPE	4 APPROPRIATION		6 CURRENT REPORT DATE		8 PROGRAM			10 ADJUSTED CONTRACT PRICE TARGET CEILING				
FUNDING INFORMATION												
LINE ITEM/WBS ELEMENT a	APPROPRIATION IDENTIFICATION b	FUNDING AUTHORIZED TO DATE c	ACCRUED EXPENDITURES PLUS OPEN COMMITMENTS TOTAL d	CONTRACT WORK AUTHORIZED			FORECAST			TOTAL REQUIRE MENTS h	FUNDS CARRY OVER i	NET FUNDS REQUIRE MENTS m
				DEFINITIZED	NOT DEFINITIZED	SUBTOTAL	NOT YET AUTHORIZED	ALL OTHER WORK	SUBTOTAL			
11												
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												
REMARKS												

DD FORM 1 OCT 79 1586 CLASSIFICATION PAGE OF PAGES

Figure 1

Dec 3, 79
7000.10 (Encl 4)

DATA ITEM DESCRIPTION		2. IDENTIFICATION NO(S)	
1. TITLE		AGENCY	NUMBER
COST/SCHEDULE STATUS REPORT (C/SSR)		OSD	DI-F-6010A
3. DESCRIPTION/PURPOSE		4. APPROVAL DATE	
3.1 This report is prepared by contractors and provides summarized cost and schedule performance information for program management purposes.		1 November 1979	
		5. OFFICE OF PRIMARY RESPONSIBILITY	
		ASD(C)	
		6. DDC REQUIRED	
		7. APPROVAL LIMITATION	
		8. REFERENCES (Mandatory as cited in block 10)	
7. APPLICATION/INTERRELATIONSHIP		DoD 4120.3M, Aug 78	
7.1 The Cost/Schedule Status Report (C/SSR), Figure 1, is applicable to contracts of \$2,000,000 or over and 12 months' duration or more which do not use the Cost Performance Report (DI-F-6000). It will be established as a contractual requirement as set forth in the Contract Data Requirements List, DD Form 1423, and Management System Summary List, DD Form 1660.		MIL STD 881A, 25 Apr 75	
7.2 Data reported on the C/SSR will pertain to all authorized contract work, including both priced and unpriced effort. Data reported will be limited to level 3 of the contract work breakdown structure or higher. However, if a problem area is indicated at a lower level, more detailed data will be provided on an exception basis until the problem is resolved.		DoDI 7000.2, 10 Jun 77	
(Continued on page 2)		9. MCSL NUMBER(S)	
		71559	
10. PREPARATION INSTRUCTIONS			
10.1 Unless otherwise stated in the solicitation, the effective issue of the document(s) cited in the referenced document(s) in this block shall be that listed in the issue of the DoD Index of Specifications and Standards (reference DoD 4120.3M) and the supplements thereto specified in the solicitation and will form a part of this data item description to the extent defined within.			
10.2 <u>Heading Information</u>			
10.2.1 <u>CONTRACTOR</u> : Enter the name and division (if applicable) of the reporting contractor.			
10.2.2 <u>LOCATION</u> : Enter the plant location and mailing address.			
10.2.3 <u>RDT&E</u> <input type="checkbox"/> <u>PRODUCTION</u> <input type="checkbox"/> : Check appropriate box. Separate reports are required for each type of contract.			
10.2.4 <u>CONTRACT TYPE AND NUMBER</u> : Enter the contract type, contract number and the number of the latest contract change order or supplemental agreement applicable to the contract.			
10.2.5 <u>PROGRAM NAME/NUMBER</u> : Enter the name, number, acronym and/or the type, model and series, or other designation of the prime items purchased under the contract.			
(Continued on pages 2 through 5)			

DI-F-6010A (Continued)

7. APPLICATION/INTERRELATIONSHIP (Continued)

7.3 Frequency of reporting will be specified in the contract but will not exceed a monthly requirement. Reports will be submitted to the procurement activity no later than 25 calendar days following the reporting cut-off date. Reports may reflect data as of the end of the calendar month or as of the contractor's accounting period cut-off date.

7.4 The definitions of terms contained in the Cost/Schedule Control Systems Criteria (C/SCSC) of DoD Instruction 7000.2, "Performance Measurement for Selected Acquisitions," 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 and Budgeted Cost for Work Performed (see paragraphs 10.4.2 and 10.4.3, below). However, application of the C/SSR does not in any way invoke unique requirements or disciplines of the C/SCSC, such as applied direct costs or use of work packages for determining Budgeted Cost for Work Performed, unless these methods constitute the contractor's normal way of doing business. The derivation of Budgeted Cost for Work Performed to satisfy C/SSR requirements will be left to the discretion of the reporting contractor and subject to negotiation and inclusion as a part of the contract. While the contractor must be in a position to explain the method used for determining Budgeted Cost for Work Performed, the in-depth demonstration review referred to in DoD Instruction 7000.2 is not a requirement of C/SSR. If compliance with C/SCSC is required, the provisions of DAR 3-501 and 7-104.87 must be used.

7.5 The variance thresholds which, if exceeded, require problem analysis and narrative explanations, will be as specified in the contract or as otherwise mutually agreed to by the contracting parties.

7.6 This Data Item Description supersedes DI-F-6010.

10. PREPARATION INSTRUCTIONS (Continued)

10.2.6 REPORT PERIOD: Enter the beginning and ending dates of the period covered by the report.

10.2.7 SIGNATURE, TITLE AND DATE: The contractor's authorized representative will sign the report and enter his title and the date of signature.

10.3 Contract Data:

10.3.1 Item (1) - ORIGINAL CONTRACT TARGET COST: Enter the dollar value (excluding fee or profit) negotiated in the original contract. For a

DI-F-6010A (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

cost plus fixed-fee contract, enter the estimated cost negotiated. For an incentive contract, enter the definitized contract target cost.

10.3.2 Item (2) - NEGOTIATED CONTRACT CHANGES: Enter the cumulative cost (excluding fee or profit) applicable to definitized contract changes which have occurred since the beginning of the contract.

10.3.3 Item (3) - CURRENT TARGET COST: Enter the sum of Items (1) and (2). The amount shown should equal the current dollar value (excluding fee or profit) on which contractual agreement has been reached.

10.3.4 Item (4) - ESTIMATED COST OF AUTHORIZED, UNPRICED WORK: Enter 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 Item (5) - CONTRACT BUDGET BASE: Enter the sum of Items (3) and (4).

10.4 Performance Data:

10.4.1 Col. (1) - WORK BREAKDOWN STRUCTURE: Enter the noun description of the work breakdown structure (WBS) elements for which cost information is being reported. WBS elements or levels required will be those specified in the contract.

10.4.2 Col. (2) - BUDGETED COST - WORK SCHEDULED: Enter the numerical representation of the value of all work scheduled to be accomplished as of the reporting cut-off date.

10.4.3 Col. (3) - BUDGETED COST - WORK PERFORMED: Enter the numerical representation of the value of all work accomplished as of the reporting cut-off date.

NOTE: Specific methods used to derive the Budgeted Cost for Work Scheduled and the Budgeted Cost for Work Performed will be delineated in the proposal and explained on the initial report. If methods used should change during the contract, explain the new method and the reason for the change in procedure.

10.4.4 Col. (4) - ACTUAL COST WORK PERFORMED: Enter the cumulative 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.

DI-F-6010A (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

10.4.5 Col. (5) - SCHEDULE VARIANCE: Enter the difference between the Budgeted Cost for Work Scheduled and the Budgeted Cost for Work Performed by subtracting Col. (2) from Col. (3). A negative figure indicates an unfavorable variance and should be shown in parentheses. Variances exceeding established thresholds must be fully explained.

10.4.6 Col. (6) - COST VARIANCE: Enter the difference between the Budgeted Cost for Work Performed and the Actual Cost for Work Performed by subtracting Col. (4) from Col. (3). A negative figure indicates an unfavorable variance and should be shown in parentheses. Variances exceeding established thresholds must be fully explained.

10.4.7 Col. (7) - AT COMPLETION - BUDGETED: Enter the total budget identified to each WBS element listed in Col. (1). Assigned budgets will consist of the original budgets plus or minus budget adjustments resulting from contract changes, internal replanning, and application of management reserves.

10.4.8 Col. (8) - AT COMPLETION - LATEST REVISED ESTIMATE: Enter the 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.

10.4.9 Col. (9) - AT COMPLETION - VARIANCE: Enter the difference between the Budgeted Cost at Completion, Col. (7), and the Estimated Cost at Completion, Col. (8), by subtracting Col. (8) from Col. (7). A negative figure indicates an unfavorable variance and should be shown in parentheses. Variances exceeding established thresholds must be fully explained.

10.4.10 GENERAL AND ADMINISTRATIVE (G&A): Enter in Columns (2) through (9) the appropriate G&A costs. If G&A has been included in the costs reported above, 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.

10.4.11 UNDISTRIBUTED BUDGET: Enter in Cols. (7) and (8) the amount of budget applicable to authorized contract effort which has not been identified to WBS elements at or below the reporting level. All undistributed budget will be fully explained.

10.4.12 MANAGEMENT RESERVE: Enter in Col. (7) the amount of budget identified as management reserve as of the end of the reporting period. Enter in Col. (8) the amount of management reserve expected to be consumed before the end of the contract. Enter in Col. (9) the difference

DI-F-6010A (Continued)

10. PREPARATION INSTRUCTIONS (Continued)

between Cols. (7) and (8). Amounts of management reserve applied during the reporting period and the rationale for the figure in Col. (8) will be explained in the Narrative Analysis. (The entry in Col. (8) is discretionary and may be zero if the contractor does not wish to make an estimate.) Application of management reserve during the reporting period will be explained in terms of amounts applied, WBS elements to which applied, and reasons for application.

10.4.13 TOTAL: Enter the sum of the direct, indirect and G&A budgets and costs in Cols. (2) through (9). In Cols. (7), (8) and (9), also add the Undistributed Budget and Management Reserve.

10.5 Narrative Explanations:

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

10.5.2 Explanations of significant variances must be explicit and comprehensive. They must clearly identify the nature of the problems being experienced, the impact on the total contract, and the corrective actions taken or required.

10.5.3 Normally, the amount shown on the Total line in Col. (7), Budgeted at Completion, will equal the amount shown in Item (5), Contract Budget Base. This relationship is necessary to insure that the Budgeted Cost for Work Scheduled and the Budgeted Cost for Work Performed provide meaningful indicators of contractual progress. Therefore, if the amount shown on the Total line in Col. (7), Budgeted at Completion, exceeds the amount shown in Item (5), Contract Budget Base, fully explain the reasons for the additional budget allocation and identify by WBS element the specific amounts added to each element.

CONTRACTOR:		COST/SCHEDULE STATUS REPORT			SIGNATURE, TITLE & DATE		FORM APPROVED	
LOCATION	<input type="checkbox"/> RDTBE <input type="checkbox"/> PRODUCTION	CONTRACT TYPE/NO.	PROGRAM NAME/NUMBER	REPORT PERIOD			OMR NUMBER 77R0327	
Contract Data								
(1) ORIGINAL CONTRACT TARGET COST	(2) NEGOTIATED CONTRACT CHARGES	(3) CURRENT TARGET COST (1) + (2)	(4) ESTIMATED COST OF AUTHORIZED, UNPRICED WORK	(5) CONTRACT BUDGET BASE (3) + (4)				
Performance Data								
CUMULATIVE TO DATE								
WORK BREAKDOWN STRUCTURE	BUDGETED COST		ACTUAL COST WORK PERFORMED		VARIANCE		AT COMPLETION	
	Work Scheduled	Work Performed	Schedule	Cost	BUDGETED	LATEST REVISED ESTIMATE		VARIANCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
GENERAL AND ADMINISTRATIVE								
UNDISTRIBUTED BUDGET								
MANAGEMENT RESERVE								
TOTAL								