Integrated Program Management Data Analysis Report (IPMDAR)

Implementation & Tailoring Guide

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Section A

The Integrated Program Management Data and Analysis Report (IPMDAR) Data Item Description (DID) DI-MGMT-81861C contains data for measuring contractors' cost and schedule performance on Department of Defense (DoD) acquisition contracts. It may also be tailored for use on intra-government work agreements. The IPMDAR should be a direct reflection of the contractors' program management. It is a natural byproduct of the supplier's management and execution of the contract. This guide covers the application of the DID, how to tailor the DID in the Contract Data Requirements List (CDRL), and clarification on the intent of the DID.

This guide is applicable to all DoD contracts with a requirement for the IPMDAR DID (DI-MGMT-81861C). The IPMDAR DID is available for use for solicitations and requests for proposals (RFPs) with an Earned Value reporting requirement after 12 March 2020. The DID can also be applied to modified or existing contracts, per bi-lateral agreement between the Government program office and the contractor.

Proposed changes to this document may be submitted to Acquisition, Data, and Analytics (ADA) Integrated Program management (IPM) Division, via the ADA IPM website using the Interpretation and Issue Resolution (IIR) link. This document may be changed with DoD ADA approval at any time.

This document is broken into three sections:

Section A) Overview and layout organization of this, IPMDAR Implementation and Tailoring Guide document.

Section B) IPMDAR DID paragraphs outlined with user guidance if further guidance to the requirement itself is necessitated.

Section C) Supplementary guidance for the IPMDAR if there was no section addressing that topic in the DID.

Section B

Each sub-section below references and is aligned to paragraphs in the IPMDAR DID (DI-MGMT-81861C). Each DID paragraph is depicted in boxes and italicized, preceding any guidance provided. The entirety of the DID is outlined in this document.

1. Use/ Relationship

1.1. Integrated Program Management Data and Analysis Report (IPMDAR)

> *1.1 The Integrated Program Management Data and Analysis Report (IPMDAR) contains data for measuring contract execution progress on Department of Defense (DoD) acquisition contracts. The IPMDAR's primary purpose to the Government is to reflect current contract performance status and the forecast of future contract performance. This Data Item Description (DID) contains the format, content requirements, and intended use of information for the data deliverable resulting from the work task described in the solicitation.*

The purpose of this guide is to provide insight into the IPMDAR, which is the primary means of communicating program cost and schedule information between the prime contractor and the Government. The IPMDAR can be tailored to meet the needs of each individual program and should reflect how the contractor is inputting and analyzing the data as a program management dataset to manage the contract's performance. The IPMDAR is the next generation of the Integrated Program Management Report (IPMR), which was originally released in 2012.

The IPMR DID and policy updated the data exchange standards governing Earned Value Management (EVM) cost reporting (e.g., the EDI-839 exchange standard applicable to the Contract Performance Report (CPR) DID). IPMR was an initial attempt to combine CPR and Integrated Master Schedule (IMS) reporting to facilitate cost/schedule integration. The IPMR provided a common XML data exchange standard (based on the UNCEFACT XML schema set) to govern the legacy CPR Formats 1-4 (captured in IPMR Formats 1-4), variance analysis (IPMR format 5), a snapshot of the schedule/IMS data (IPMR Format 6), and a new time-phased representation of WBS-level contract performance data (IPMR Format 7). The new IPMDAR replaces these former IPMR requirements (i.e. Formats 1 through 7 and XML data exchange) with IPMDAR reporting submissions through JavaScript Object Notation (JSON) data exchange.

1.2. IPMDAR consists of the following three components:

> *1.2 The IPMDAR consists of the following three components:*

The IPMDAR transitions the contract performance data submission requirement from primarily human readable Formats (1-4) to a requirement for data more natively found in the EVMS. It also transitions

from a data submission that was Work Breakdown Structure (WBS) focused to a data submission and analysis that is control account (CA) focused. The IPMDAR requirement is comprised of three components: the Contract Performance Dataset (CPD), the Schedule (to include Native Schedule and Schedule Performance Dataset (SPD)), and the Performance Narrative (to include Executive Summary and Detailed Analysis).

1.2.1. Contract Performance Dataset (CPD)

> *1.2.1 Contract Performance Dataset (CPD). Provides performance/execution data from the contractor's existing management systems.*

The CPD is a collection of JSON encoded data tables capturing the contract metadata, the WBS, Organizational Structure (previously Organizational Breakdown Structure (OBS)), contractor reporting calendar, control account (CA) definitions, optional work package (WP) definitions, to-date contract performance metrics (hours and dollars by element of cost) by CA (or WP), time-phased future baseline (BCWS) and ETC forecast by CA (or WP), subcontractors, reprogramming adjustments, custom fields, and metrics.

1.2.2. Schedule

> *1.2.2 Schedule (Comprised of both the Native Schedule File and the Schedule Performance Dataset (SPD)). Provides data from the contractor's Integrated Master Schedule (IMS).*

The Native Schedule submission is a direct export from the contractor's scheduling tool. The SPD is a collection of JSON encoded data tables capturing the detailed task and schedule metrics, task relationships, and resource assignments tables. Since the CPD data report is now required at the CA or WP levels, the task definitions within the SPD must now be correctly encoded against the CA or WP data included in the corresponding CPD submission. This critical improvement enhances the ability to support integrated cost/schedule analysis.

1.2.3. Performance Narrative Report

> *1.2.3 Performance Narrative Report (Comprised of both the Executive Summary and the Detailed Analysis Report). Provides narrative analysis of data provided in the CPD and the Schedule.*

The Performance Narrative consists of the Executive Summary and the Detailed Analysis Report. The Executive Summary is a program and contract performance overview, a top-level program managers' cost and schedule forecast, a high-level variance summary, undistributed budget (UB) and management

reserve (MR) analysis, and optional content as needed or requested. The Detailed Analysis is a compilation of write-ups to describe the variances within a certain scope of the contract at the control account level.

1.3. IPMDAR Outline

> *1.3 IPMDAR Outline.*
>
> *1.3.1 Data reported shall reflect all negotiated contract work and include the total scope of Authorized Unpriced Work (AUW) efforts.*
>
> *1.3.2 Data reported shall reflect the output of the contractor's Earned Value Management System (EVMS).*
>
> *1.3.3 Data reported in the CPD, Schedule, and Performance Narrative Report shall be as of the same reporting period.*

No additional guidance required.

1.4. Direct Reporting Contractor Role

> *1.4 Direct Reporting Contractor Role.*
>
> *1.4.1 A Direct Reporting Contractor is any contractor required to provide the IPMDAR directly to the Government. This includes prime contractors, subcontractors, intra-government work agreements, and other agreements, based on the contract type, value, duration, nature of the work scope, and the criticality of the information. In this document, instances of "Contractor" are synonymous with "Direct Reporting Contractor."*

No additional guidance required.

1.5. Data Repository

> *1.5 Data Repository. The Office of the Under Secretary of Defense (OUSD) Acquisition Data and Analytics (ADA) Integrated Program Management (IPM) Division maintains a secure website, the Earned Value Management Central Repository (EVM-CR)[1], for all unclassified, proprietary, and non-proprietary data from programs and contracts that have EVM reporting requirements, regardless of a program's Acquisition Category (ACAT) designation or a contract's value. The EVM-CR is housed on an unclassified computer system designed to control sensitive and proprietary contractor data. The system will accept only unclassified data including contracts with EVM data that are marked as Controlled Unclassified Information (CUI) (formerly known as For Official Use Only (FOUO)), Business Sensitive, and/or Proprietary. No classified material shall be provided to the EVM-CR. Refer to DoD Manual 5200.01 Volume 4 for information regarding designation and marking of Controlled Unclassified Information (CUI).*

All contractors with an EVM reporting requirement must deliver to the ADA EVM-CR regardless of ACAT designation or dollar value. Specific formats and delivery timing requirements will be identified in the IPMDAR CDRL (Form DD-1423) for the contract. The EVM-CR supports both the new IPMDAR formats, as well as legacy IPMR and CPR/IMS formats. In general, the EVM-CR reporting requirement only applies to prime contractors as it is expected that the subcontractor report through the prime.

Contractor personnel will be required to establish an account on the EVM-CR Portal and obtain a valid External Certificate Authority (ECA) Identity.

Before the contractor can begin reporting to the EVM-CR, the Government program office must reach out to the EVM-CR Help Desk team and provide information about the contract and corresponding efforts (delivery orders, task orders, Contract Line Item Numbers (CLINS), etc.). Help desk contact information can be found on the ADA IPM public website.

Delivery on a contract requires the individual to be associated with the specific contract. The Government program office can make the request during the contract setup process. If not done at this time, a request can be made by the contractor via the EVM-CR application to request access.

[1] https://www.acq.osd.mil/evm/

1.6. Electronic Submission and Files

> *1.6 Electronic Submission and Files. Refer to the ADA IPM Website and the IPMDAR Implementation Guide for information about electronic data submission format requirements as defined in the File Format Specifications (FFS) and Data Exchange Instructions (DEI). The FFS provides clarification for technical requirements of the files themselves and does not supersede data requirements outlined in this document.*

The ADA EVM-CR assesses reporting compliance against the DID and CDRL requirements. Data checks are performed upon upload to the EVM-CR to ensure files are compliant with Data Exchange Instructions (DEI) and that all required values are reported. Timeliness will be measured against CDRL requirements. The DID requires all IPMDAR reporting components to be delivered to the EVM-CR no later than sixteen (16) business days after the contractor's accounting period end date; any alteration of this reporting requirement shall be coordinated with the EVM-CR Help Desk. The CDRL may include incremental delivery and all these requirements will be taken into account and measured within the EVM-CR where real time status will be displayed.

1.6.1. CPD Electronic File Deliveries

> *1.6.1 The CPD shall be provided electronically in accordance with the applicable DoD-approved FFS and DEI.*

The contractor must deliver all reports required by contract CDRL to the EVM-CR on the appropriate contract effort(s). The Contract Performance Dataset (CPD) and Schedule Performance Dataset (SPD) files must comply with the IPMDAR Data Exchange Instructions (DEI) or the file will be automatically rejected by the EVM-CR.

1.6.1.1. Non-Cumulative Time Phased to Date

> *1.6.1.1 Non-Cumulative Time Phased to Date. This refers to a CPD delivery with time phased historical data from contract award. The Government may request Historical Contract Performance Data in place of the normally provided CPD, typically no more than annually (specific encoding definitions of Historical Contract Performance Data can be found in the FFS and DEI).*

No additional guidance required.

1.6.2. Schedule Electronic File Deliveries

> *1.6.2 The Schedule shall be provided electronically as follows:*
>
> *1.6.2.1 The Schedule Performance Dataset (SPD) in accordance with the applicable DoD-approved FFS and DEI.*
>
> *1.6.2.2 The Native Schedule File consistent with the contractor's schedule tool (e.g., MPP, XER). The Data Dictionary shall be included as part of the contractor's Native Schedule File, or in a human-readable file format (e.g., PDF, XLSX, DOCX), containing searchable text, in accordance with the contractor's internal system description.*

No additional guidance required.

1.6.3. Performance Narrative Report Electronic File Deliveries

> *1.6.3 The Performance Narrative Report (Executive Summary and Detailed Analysis) shall be provided electronically in the contractor's human-readable file format (e.g., DOCX, PDF), containing searchable text.*

No additional guidance required.

1.7. Signatures

> *1.7 Signatures. The contractor's program manager or designee shall sign the final Performance Narrative Report or a separate signature page to note the completion of the data submission. This signature confirms the information reported in all of the provided components is authoritative and used by the contractor to manage the program. Electronic signatures are acceptable.*

No additional guidance required.

1.7.1. Proprietary Disclosure Statement

> *1.7.1 Proprietary Disclosure Statement. A company proprietary disclosure statement is required and shall be provided as part of the Performance Narrative Report submission or separate signature page and shall be notated in the CPD and SPD files. (Refer to CPD FFS 2.2.2 and SPD FFS 2.2.1)*

No additional guidance required.

1.8. Delivery Timing

> *1.8 Delivery Timing.*

No additional guidance required.

1.8.1. Monthly Submissions Requirement

> *1.8.1 Monthly Submission Requirement. IPMDAR data shall be required at least monthly. The reporting frequency shall be specified in the Contract Data Requirements List (CDRL). All reports shall reflect data from the same accounting period and shall be provided at any time after the close of the contractor's accounting period, but no later than sixteen (16) business days after the contractor's accounting period end date.*

No additional guidance required.

1.8.1.1. Incremental Delivery

> *1.8.1.1 Incremental Delivery. Reports may be provided incrementally, including preliminary data, with the number of days for delivery of each submittal tailored in the CDRL. Data delivered is not considered authoritative until the final submission and signature. The recommended incremental delivery process is the Schedule, followed by the CPD and the Executive Summary, Government review of submittals, Government directed Detailed Analysis, Contractor Detailed Analysis delivery and all final data.*

For notional and guidance purposes the incremental delivery plan could be constructed as follows:

1. SPD – To be delivered with native file five (5) working days after the end of the contractor's accounting period (may be labeled preliminary)
2. CPD – To be delivered with the Executive Summary ten (10) working days after the end of the contractor's accounting period (may be labeled preliminary)
3. Contracting Office to select items for detailed analysis (variances) – to contractor thirteen (13) working days after the end of the contractor's accounting period
4. Performance Narrative Analysis – to be delivered NLT sixteen (16) working days after the end of the contractor's accounting period along with any other "final" versions of previously submitted files

Note: The notional incremental delivery plan above is not additive.

See Section 2.5.2, which outlines the components/requirements for the Executive Summary.

2. Document Requirements

2.1. Data Submission

> *2.1 Data Submission. The IPMDAR shall be provided to the ADA EVM-CR. The EVM-CR will only accept unclassified, proprietary and non-proprietary data from programs and contracts that have EVM reporting requirements, regardless of a program's Acquisition Category (ACAT) designation or a contract's value.*

The primary challenge for the Government is to tailor the reporting so it provides actionable information for making program management decisions. Note: Careful attention is required during the solicitation/proposal and contract definitization stages to tailor the CDRL in accordance with the requirements defined in IPMDAR DID.

The communication between the Government and Contractor are very important for getting the best alignment of contract delivery requirements versus work products. The tailoring of the CDRLs should be done before the initial contract award and modified as more information is discovered throughout the life-cycle of the program. The DAU Milestone Document Identification (MDID)EVMS Reporting Requirements Table provides the thresholds for which EVM requirements should be put on contract. Any of the EVM contract deliverables can be tailored to meet the needs of the contract.

All cost or incentive contracts valued at greater than or equal to $20M should submit all EVM contract deliverables unless a waiver is provided to ADA. Overall, the IPMDAR DID is intended to be applied completely and not tailored unless as specified within the DID. Additional tailoring, if any, should be coordinated with the Service/Agency EVM Focal Point.

If an EVM reporting requirement is applied on cost or incentive contracts valued at less than $20M, tailoring may be more flexible than for contracts required to comply with EIA-748. The Native Schedule and Performance Narrative Report (Executive Summary and Variance Report) are recommended on

contracts under the $20M threshold. The level of reporting is dependent on the contract risk, regardless of value.

EVM and associated reporting is typically not required on Firm Fixed Price (FFP) contracts.

2.2. Common Heading Information

> *2.2 Common Heading Information. This section shall provide information for metadata fields that are common across the datasets. (Refer to CPD FFS 2.2.2 and SPD FFS 2.2.1)*

Effort name could be applicable to contracts that have development CLINs with IPMDAR reporting and O&M CLINs or FFP CLINs without IPMDAR reporting. If the IPMDAR covers a portion (but not all) of the value of a contract, the effort name can be used to identify the portion of the contract being reported.

2.2.1. Contractor

> *2.2.1 Contractor. Provide the reporting contractor's name, division (if applicable), facility location, mailing address, and Commercial and Government Entity (CAGE) or Data Universal Numbering System (DUNS) code.*

No additional guidance required.

2.2.2. Contract

> *2.2.2 Contract. Provide the contract name (e.g., Low Rate Initial Production (LRIP) Lots 1-4), contract number, contract type, and applicable effort name (e.g., LRIP 1, Contract Line Item Number 1, Task 1). Effort name shall refer to the subdivision of reporting below the contract level.*

Effort name could be applicable to contracts that have development CLINs with IPMDAR Reporting and O&M CLINs or FFP CLINs without IPMDAR Reporting. If the IPMDAR covers a portion (but not all) of the value of a contract, the effort name can be used to identify portion of the contract being reported.

2.2.3. Program

> *2.2.3 Program. Provide the program name, or enter the type, model, and series or other military designation of the prime item or items purchased on the contract. The program phase (e.g., development, production) shall also be provided.*

No additional guidance required.

2.2.4. Report Period

> *2.2.4 Report Period. Identify the current period covered by the reported data.*

No additional guidance required.

2.3. Contract Performance Dataset (CPD)

> *2.3 Contract Performance Dataset (CPD). This section shall include the following:*

The CDRL shall specify the reporting level that is required for the contract. The standard default reporting level is at the control account, but lower level reporting (e.g. work package) may be requested to support Government oversight.

2.3.1. Heading Information

> *2.3.1 Heading Information. This section shall provide information for metadata fields that are resident in the CPD. All values provided in the Heading Information shall be reported in dollars, and shall include the following: (Refer to CPD FFS 2.2.4)*

No additional guidance required.

2.3.1.1. Negotiated Contract Cost (NCC)

> *2.3.1.1 Negotiated Contract Cost (NCC). The NCC shall not contain profit or fee, the estimated value of undefinitized change orders (known as AUW), or cost growth (overrun) above the original estimated cost.*

Provide the NCC, which is defined as the cost negotiated in a cost-plus-fixed-fee or award fee contracts or the negotiated contract target cost in either a fixed-price-incentive contract or a cost-plus-incentive-fee contract.

2.3.1.2. Estimated Cost of Authorized Unpriced Work (AUW)

> *2.3.1.2 Estimated Cost of AUW. Provide the total dollar value (excluding fee or profit) of the approved work scope associated with AUW. AUW is a contract scope change that is directed by the Government contracting officer, but has not yet been fully negotiated/definitized.*

AUW should always be established commensurate with the scope that is authorized and not constrained to a funding amount. Below are examples illustrating the relationship between the scope and the amount planned as AUW based on authorization for engineering change proposal (ECP) 1234 with a cost estimate of $100M::

Example #1: Authorization for ECP 1234 is subject to a not to exceed (NTE) contract directive of $22M at cost. There were no scope limitations defined for the $22M NTE; the authorization referenced the ECP 1234 scope as a whole. Therefore, the contractor adds $100M to AUW consistent with the ECP total scope and updates the PMB.

In the first example above, $22M is the amount of funding made available for the contractor to expend. The scope of work is the entire ECP. Therefore, the baselined budgets align with the entire ECP scope, valued at $100M. Funding limitations still exist, so the contractor cannot spend more than $22M on the ECP. If there is a time constraint on the $22M, such as a fiscal year constraint, the contractor should baseline accordingly. Expenditures of the $22M NTE would be tracked and reported in the CFSR.

Example #2: Authorization for ECP 1234 long-lead parts WBS XYZ only, which was proposed at $2M. Authorization with a NTE of $2M was issued and AUW is increased $2M, consistent with the specific scope limitation of the long-lead parts authorization. The remaining scope of ECP 1234 proposed at $98M is not planned, as it has not been authorized.

The AUW change (scope, schedule, and budget) is added to Undistributed Budget (UB) until the effort is allocated to the time-phased PMB, in a timely manner per the Contractor's EVM Systems Description. At all times the scope and budget are moved together.

2.3.1.3. Target Fee

> *2.3.1.3 Target Fee. Provide the applicable fee that applies to the NCC.*

The fee or percentage profit that shall apply if the NCC of the contract is met.

2.3.1.4. Target Price

> *2.3.1.4 Target Price. Provide the target price (NCC plus target fee) applicable to the definitized contract effort.*

No additional guidance required.

2.3.1.5. Estimated Price

> *2.3.1.5 Estimated Price. Provide the estimated final contract price. The estimated price shall be based on the contractor's Most Likely Estimate at Completion (EAC) for all authorized work, including: the appropriate fee, incentive, and cost sharing provisions.* [2]

No additional guidance required.

2.3.1.6. Contract Ceiling

> *2.3.1.6 Contract Ceiling. Provide the contract ceiling price applicable to the definitized effort. This is only applicable to contracts with a ceiling.*

For mixed contract types (i.e., contracts with multiple CLINs that have varying contract types), only the individual CLINs that have an applicable ceiling (e.g. FPIF) should be included in this header field. This means not all authorized scope will necessarily be represented.

[2] This number shall reconcile with the estimated price in the Contract Funds Status Report (CFSR), as applicable.

2.3.1.7. Estimated Contract Ceiling

> *2.3.1.7 Estimated Contract Ceiling. Provide the estimated ceiling price applicable to all authorized contractual efforts including both definitized and undefinitized efforts. This is only applicable to contracts with a ceiling.*

For mixed contract types (i.e., contracts with multiple CLINs that have varying contract types), only the individual CLINs that have an applicable ceiling (e.g. FPIF) should be included in this header field. This means not all definitized and un-definitized scope will necessarily be represented.

2.3.1.8. Program Management Estimates at Completion (EACs)

> *2.3.1.8 Program Management EACs. These values represent the contractor program manager's EACs which may differ from Performance Measurement Baseline (PMB) EAC provided in 2.2.2.2.4.1 due to risk, opportunities, and other identifiable factors.*

The Management and PMB Estimates at Completion (EAC) represent the contractor's range of estimated costs of the authorized contractual scope. EAC = Actuals To Date + ETC. The required range of estimates is intended to allow contractor management flexibility to express multiple and justifiable final cost outcome positions. EACs shall be reported without limits to contract value or funding considerations. Contractors should provide the most timely and reliable EACs possible that may include but not be limited to:

- contract-level assessments of factors that may affect the cost
- schedule and/or technical outcome of the contractual effort
- consideration of known and anticipated risk/opportunity areas
- risk reduction efforts
- cost containment measures

EAC values are identified in multiple locations within the Contract Performance Dataset (CPD). The Management EAC values (Best Case, Worst Case, Most Likely) are included in the corresponding fields in the ContractData table (CPD FFS 2.2.4). The PMB-level EAC values (including hours if being reporting in the CPD) are included in the SummaryPerformance table (CPD FFS 2.2.5) where the SummaryElementID tag is set to PMB.

Within the CPD, it should be noted that the SummaryPerformance table is used to provide multiple required values (e.g., To Date ACWP, BCWS) for all of the Summary Elements (e.g., G&A, COM) as indicated by the SummaryElementID and the associated enumeration table (CPD FFS 2.4.2). When the SummaryElementID is set to PMB, the values are interpreted as representing the performance measurement baseline values. The PMB values are used as a cross-check against the detailed data provided at the control account or work package level.

2.3.1.8.1. Best Case EAC

> *2.3.1.8.1 Best Case EAC. Provide the contractor program manager's Best Case EAC, defined as the best case scenario for the estimate of costs to complete all work on the program.*

The Best Case EAC should include Actuals To Date, plus the best case scenario from time now to the end of the contract. Include Explanation of the assumptions, conditions, methodology, and incorporation of risks/opportunities for derivation of the Best Case EAC in the Executive Summary report of the Performance Narrative submission.

2.3.1.8.2. Worst Case EAC

> *2.3.1.8.2 Worst Case EAC. Provide the contractor program manager's Worst Case EAC, defined as the worst case scenario for the estimate of costs to complete all work on the program.*

The Worst Case EAC should include Actuals To Date, plus the worst case scenario from time now to the end of the contract. Include Explanation of the assumptions, conditions, methodology, and incorporation of risks/opportunities for derivation of the Worst Case EAC in the Executive Summary report of the Performance Narrative submission.

2.3.1.8.3. Most Likely EAC

> *2.3.1.8.3 Most Likely EAC. Provide the contractor program manager's Most Likely EAC, defined as the value that the contractor's management believes is the most possible outcome based upon the estimate of costs to complete all work on the program.*

The Most Likely EAC should include Actuals To Date, plus the most likely scenario from time now to the end of the contract. Include Explanation of the assumptions, conditions, methodology, and incorporation of risks/opportunities for derivation of the Most Likely Case EAC in the Executive Summary report of the Performance Narrative submission. This EAC is the PM's estimate that is the basis of the forecast of liabilities and expenditures in the CFSR.

2.3.1.9. Original Negotiated Contract Cost (NCC)

> *2.3.1.9 Original NCC. Provide the dollar value (excluding fee) negotiated in the original contract.*

No additional guidance required.

2.3.1.10. Contract Budget Base (CBB)

> *2.3.1.10 Contract Budget Base (CBB). Provide the CBB. The CBB shall be defined as the total amount of performance measurement budget that is allocated to contract work (including any Management Reserve) and is the sum of 2.2.1.1, NCC, and 2.2.1.2, Estimated Cost of AUW.*

The CBB and PMB must represent the entire scope of work. The budget estimates must represent a realistic plan to capture all the work scope on contract. The estimated budgets will be applied and planned without the constraint of funding or related not-to-exceed (NTE) limitations. Just as incrementally funded contracts should establish EVM baseline estimates for the entire scope of work, scope for AUW should be fully planned and a baseline established for all authorized efforts. The value of AUW is the value of the scope that was coordinated between the contractor and the Program Office and authorized by the Procuring Contracting Officer (PCO).

The EVM baseline should reflect all authorized work scope, whether the contractor thinks that the funding will cover all of those costs or not. ECPs (and change orders generally) often do not include NTE prices, but the CBB should be timely revised to include the full scope of the change, regardless of whether there is an NTE or definitized price.

2.3.1.11. Total Allocated Budget (TAB)

> *2.3.1.11 Total Allocated Budget (TAB). Provide the sum of all budgets allocated to the performance of the contractual effort (includes CBB and any additional performance measurement budget that may have been established if an OTB has been implemented).*

In general, the TAB and CBB will be the same value unless an Over Target Baseline (OTB) has been implemented.

2.3.1.12. Contract Start Date

> *2.3.1.12 Contract Start Date. Provide the date the contractor was authorized to start work on the contract, regardless of the date of contract definitization.*

No additional guidance required.

2.3.1.13. Contract Definitization Date

> *2.3.1.13 Contract Definitization Date. Provide the date the contract was originally definitized. If the contract is not definitized, the contract definitization date shall be left blank.*

If the contract is not definitized, a target start date should be provided in the Executive Summary of the Performance Narrative Report, so the undefinitized state does not go on for an unreasonable amount of time.

Definitization means the agreement on, or determination of, contract terms, specifications, and price, which converts the undefinitized contract action to a definitive contract.

2.3.1.14. Baseline Completion Date

> *2.3.1.14 Baseline Completion Date (previously known as Planned Completion Date). Provide the completion date for which the budgets allocated in the PMB have been planned. This date represents the planned completion of all efforts on the contract and shall reflect the time to complete the work scope.*

The cost associated with this date's scheduled efforts is the TAB. The Baseline Completion Date shall equal the baseline completion date in the Schedule and the time phasing of the PMB in the CPD. If the Baseline Completion Date exceeds the Contract Completion Date, it usually is an indication of a formal reprogramming (Over Target Schedule (OTS)). The difference, if any, between the Baseline Completion Date and the Contract Completion Date should be addressed in the Performance Narrative Report.

2.3.1.15. Contract Completion Date

> *2.3.1.15 Contract Completion Date. Provide the contract completion date in accordance with the latest contract modification.*

This date represents the contract completion date in accordance with the latest contract modification.

2.3.1.16. Forecast Completion Date

> *2.3.1.16 Forecast Completion Date (previously known as Estimated Completion Date). Provide the contractor program manager's latest forecast completion date. This date represents the projected completion of all effort on the contract, consistent with the Schedule forecast completion date. This date shall be consistent with the Most Likely EAC.*

This date represents the contractor's latest estimated completion date. This date represents the estimated completion of all effort on the contract. This date shall be consistent with the underlying assumptions behind the most likely EAC. If this date is past the contract completion date it shall be explained in the Executive Summary.

2.3.1.17. Over Target Baseline/Over Target Schedule (OTB/OTS) Date

> *2.3.1.17 Over Target Baseline/Over Target Schedule (OTB/OTS) Date. Provide the first report date that all reprogramming adjustments were fully incorporated in the PMB, if applicable.*

This date represents the date that all steps in the OTB/OTS process were completed and the Government approved the new PMB. This is the date of the most recent OTB/OTS, if multiple formal reprogramming efforts have occurred. See section 2.5.2.2.3 for how to track multiple OTBs/OTSs in the Performance Narrative Report.

2.3.1.18. Calculated Values

> *2.3.1.18 Calculated Values. The following values are calculated and are not reported separately.*

No additional guidance required.

2.3.1.18.1. Negotiated Contract Changes

> *2.3.1.18.1 Negotiated Contract Changes. Provide the total cost (excluding fee) of all definitized contract changes which shall be defined as changes that have occurred since definitization of the original contract and is the difference between 2.2.1.1 (NCC) and 2.2.1.9 (Original NCC).*

No additional guidance required.

2.3.2. Performance Data

> *2.3.2 Performance Data. The data provided in the CPD shall be reported in both dollars and hours unless tailored in the CDRL.*

No additional guidance required.

2.3.2.1. Structures

> *2.3.2.1 Structures. The following items shall be represented in the CPD structures. These structures are encoded as tables as described in the DEI.*

No additional guidance required.

2.3.2.1.1. Work Breakdown Structure (WBS)

> *2.3.2.1.1 Work Breakdown Structure (WBS). Provide the contractor's WBS. (Refer to CPD FFS 2.2.10)*

No additional guidance required.

2.3.2.1.2. Organizational Structure

> *2.3.2.1.2 Organizational Structure. Provide the organizational categories that reflect the contractor's internal management structure. Organizational categories can reflect different organization types, such as functional or Integrated Product Team (IPT), and can be arranged in a hierarchical structure. (Refer to CPD FFS 2.2.11)*

No additional guidance required.

2.3.2.1.3. Control Accounts

2.3.2.1.3.1. Control Accounts List

> *2.3.2.1.3 Control Accounts.*
>
> *2.3.2.1.3.1 Provide the list of control accounts established at the intersection of the WBS and organizational structure. Control accounts shall be traceable to the WBS and organizational structure, such that each control account is associated with a single WBS element and a single organizational structure element. (Refer to CPD FFS 2.2.12)*

This is a significant change to how data is structured for performance measurement reporting in the IPMDAR. Rather than providing data separately by WBS and Organizational Structure, data is provided by control account. Control accounts are then mapped to the other structures and control account data are summed up the various structures by software. The "intersection" is referring to the lowest levels of those structures, where control accounts are established. While it is common to see data down to control accounts, work packages, and even charge numbers in an EVMS engine in a hierarchy labeled WBS, for example, this intersection is referring to the classical definition of a control account, which is mapped to the lowest levels of both the WBS and Organizational Structure, allowing data to be summed up from the charge number, work package, and control account through either product or organizational structures.

2.3.2.1.4. Work Packages

> *2.3.2.1.4 Work Packages. If work package data is required by the CDRL, work packages shall be traceable to the associated control accounts. A work package is the point at which work is planned, progress is measured, and earned value is computed. (Refer to CPD FFS 2.2.15)*

No additional guidance required.

2.3.2.1.5. Subcontractors

> *2.3.2.1.5 Subcontractors. Efforts being conducted by major subcontractors shall be clearly marked as such in the organizational structure. Subcontractors with an EVM flow down requirement shall be considered major subcontractors. (Refer to CPD FFS 2.2.9)*

No additional guidance required.

2.3.2.1.6. Reporting Calendar

> *2.3.2.1.6 Reporting Calendar. Provide the list of reporting periods for which detail data is reported. The reporting calendar shall span the time phasing of the entire baseline and forecast. Accounting period start and end dates and working hours shall be included. (Refer to CPD FFS 2.2.18)*

No additional guidance required.

2.3.2.1.7. Planning Packages

> *2.3.2.1.7 Planning Packages. If planning package data is required by the CDRL, it shall be identified separately from work packages in the appropriate structure. A planning package is a logical aggregation of future work within a control account that cannot yet be planned in detail at the work package or task level. (Refer to CPD FFS 2.2.15)*

No additional guidance required.

2.3.2.1.8. Summary Level Planning Packages (SLPP)

> *2.3.2.1.8 Summary Level Planning Packages (SLPP). If applicable, identify summary level planning packages separately from control accounts. SLPPs are aggregations of work for far-term efforts that are not yet able to be identified at the control account level, but are traceable to WBS and organizational structure elements. (Refer to CPD FFS 2.2.12)*

SLPPs are defined as not being able to be identified at the control account level, but for purposes of data tagging, they are included in the Control Account table within the FFS. This is not to be construed as changing the definition of the concept of SLPPs and how they relate to control accounts in a contractor's EVM System Description.

2.3.2.2. Summary Data

> *2.3.2.2 Summary Data. The following items shall be represented in the CPD at a summary level.*

No additional guidance required.

2.3.2.2.1. Indirect Costs

> *2.3.2.2.1 Indirect Costs are costs that cannot be identified specifically against a particular program or activity, and must be controlled and budgeted at a functional or organizational level. Indirect Costs shall be reported as both cumulative-to-date and time phased non-cumulative-to-complete data. (Refer to CPD FFS 2.2.5, 2.2.7, and 2.2.8)*

No additional guidance required.

2.3.2.2.1.1. Cost of Money (COM)

> *2.3.2.2.1.1 Cost of Money (COM). Provide summary-level performance data for the Facilities Capital COM allocated to the contract. Indicate "add" or "non-add" status of summary-level values. "Non-add" means detail dollar values include burdening for COM; "add" means detail dollar values do not include burdening for COM.*

No additional guidance required.

2.3.2.2.1.2. General and Administrative (G&A)

> *2.3.2.2.1.2 General and Administrative (G&A). Provide summary-level performance data for the applicable G&A costs. Indicate "add" or "non-add" status of summary-level values. "Non-add" status means detail dollar values include burdening for G&A; "add" status means detail dollar values do not include burdening for G&A.*

No additional guidance required.

2.3.2.2.1.3. Overhead (OH)

> *2.3.2.2.1.3 Overhead (OH). Provide summary-level performance data for the sum of all indirect costs, excluding COM and G&A. Indicate "add" or "non-add" status of summary-level values. "Non-add" status means detail dollar values include burdening for OH; "add" status means detail dollar values do not include burdening for OH.*

No additional guidance required.

2.3.2.2.2. Undistributed Budget (UB)

2.3.2.2.2 Undistributed Budget (UB). (Refer to CPD FFS 2.2.5) *2.3.2.2.2.1 Provide the amount of budget applicable to contract work scope that has not yet been distributed in the baseline per the contractor's EVM system description.* *2.3.2.2.2.2 Provide the EAC for the scope of work associated with UB.*

No additional guidance required.

2.3.2.2.3. Management Reserve (MR)

2.3.2.2.3 Management Reserve (MR). Provide the value of the contractual budget held for management control purposes, risks, and unplanned in-scope effort. (Refer to CPD FFS 2.2.5)

The project manager has authority over the use of Management Reserve. The MR will be established based on the contractual scope of work and the risks associated with it. Risk factors that are associated with the establishment of an MR budget include: high technical risk, significant schedule risk, heavily anticipated labor or material, etc. In these cases, MR is utilized (decreased/burned down) to provide budget to control accounts realizing risk/unplanned work within the contractual scope of work.

All MR transactions must be based on scope and may include rate adjustments, as per the contractor's System Description. MR is created at the time of baseline establishment through aggressive targets at the time-phased PMB level. It is allocated to unplanned scope in the time-phased PMB. MR cannot be added or removed from the PMB to mask cost overruns or underruns.

2.3.2.2.4. Summary Cross-Check Data

2.3.2.2.4.1. PMB Subtotals

> *2.3.2.2.4 Summary Cross-Check Data. Non-calculated, hard-encoded (manually entered) summed values used as a validation reference for calculated values. (Refer to CPD FFS 2.2.5)*
>
> *2.3.2.2.4.1 Provide the PMB subtotals for cumulative-to-date values for Budgeted Cost of Work Scheduled (BCWS), Budgeted Cost of Work Performed (BCWP), Actual Cost of Work Performed (ACWP), and Reprogramming Adjustments (Cost Variance, Schedule Variance, and Budget), as well as total values for EAC and Budget at Complete (BAC). The values provided shall be inclusive of the cumulative totals for UB, OH, G&A, and COM. All values shall be provided in both dollars and hours, as appropriate.*

The rationale for delivery of summary cross-check data is to establish joint contractor/Government buy-in to the numbers delivered, ensuring authoritative data. The IPMDAR does not have output spec formats. In the past, human-readable versions (e.g., Excel or PDF) of legacy deliverables (CPR and IPMR) were used to verify XML data. The IPMDAR includes this summary cross-check data to verify JSON data, such as PMB-level BAC values that are summed up from the control account through the WBS. This eliminates the need for additional "human-readable" submissions for comparison purposes.

2.3.2.3. Detail Data

> *2.3.2.3 Detail Data. Detail data shall be comprised of the BCWS, BCWP, ACWP, and Estimate to Complete (ETC), reported by control account unless reporting by work package level is specified in the CDRL. Detail Data shall be identified by Element of Cost (EOC), and shall consist of Labor, Material, Other Direct, and Subcontractor costs. Detail Data is reported as both cumulative-to-date and time-phased-to-complete data.*

No additional guidance required.

2.3.2.3.1. Cumulative-To-Date Data

> *2.3.2.3.1 Cumulative-To-Date Data. Cumulative-to-date values shall be provided for BCWS, BCWP, and ACWP. (Refer to CPD FFS 2.2.19, 2.2.20, and 2.2.21)*

No additional guidance required.

2.3.2.3.2. Time-Phased-To-Complete Data

> *2.3.2.3.2 Time-Phased-To-Complete Data. To-complete data shall be provided for both BCWS and ETC as time-phased non-cumulative values. BCWS values shall be time-phased by reporting period starting with the next consecutive reporting period and continue through the end of the Baseline Completion Date. ETC values shall be time-phased by reporting period starting with the next consecutive reporting period and continuing through the end of the Forecast Completion Date. (Refer to CPD FFS 2.2.22 and 2.2.23)*

IPMDAR requires monthly delivery of Time-Phased To Complete Data. To-Complete data shall be provided for both BCWS and ETC as time-phased non-cumulative values. See Figure 1 - Time-Phased to Complete Data below:

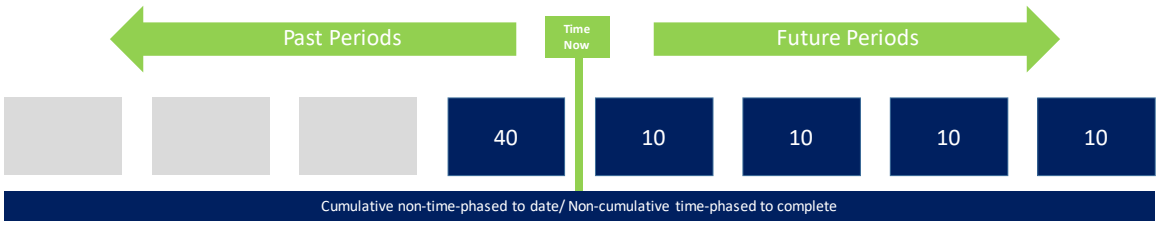

Figure 1 - Time-Phased to Complete Data

The Government may request Historical Contract Performance Data. This refers to a CPD delivery with time-phased historical data from contract award. The purpose of this delivery is usually to provide insight into retroactive changes. See Figure 2 - Historical Contract Performance Data below:

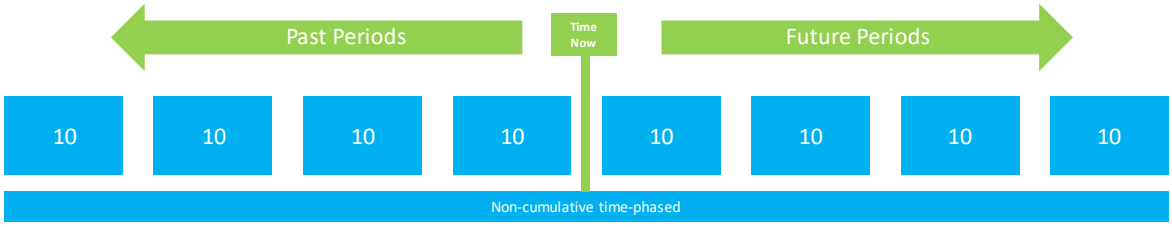

Figure 2 - Historical Contract Performance Data

The Government may also ask for a file that contains all periods, or a full database back-up in a format usable to the Government. Examples: when there is a significant operating system change or database corruption. The best method may be tool-specific rather than a JSON delivery. See the following graphic for an illustration:

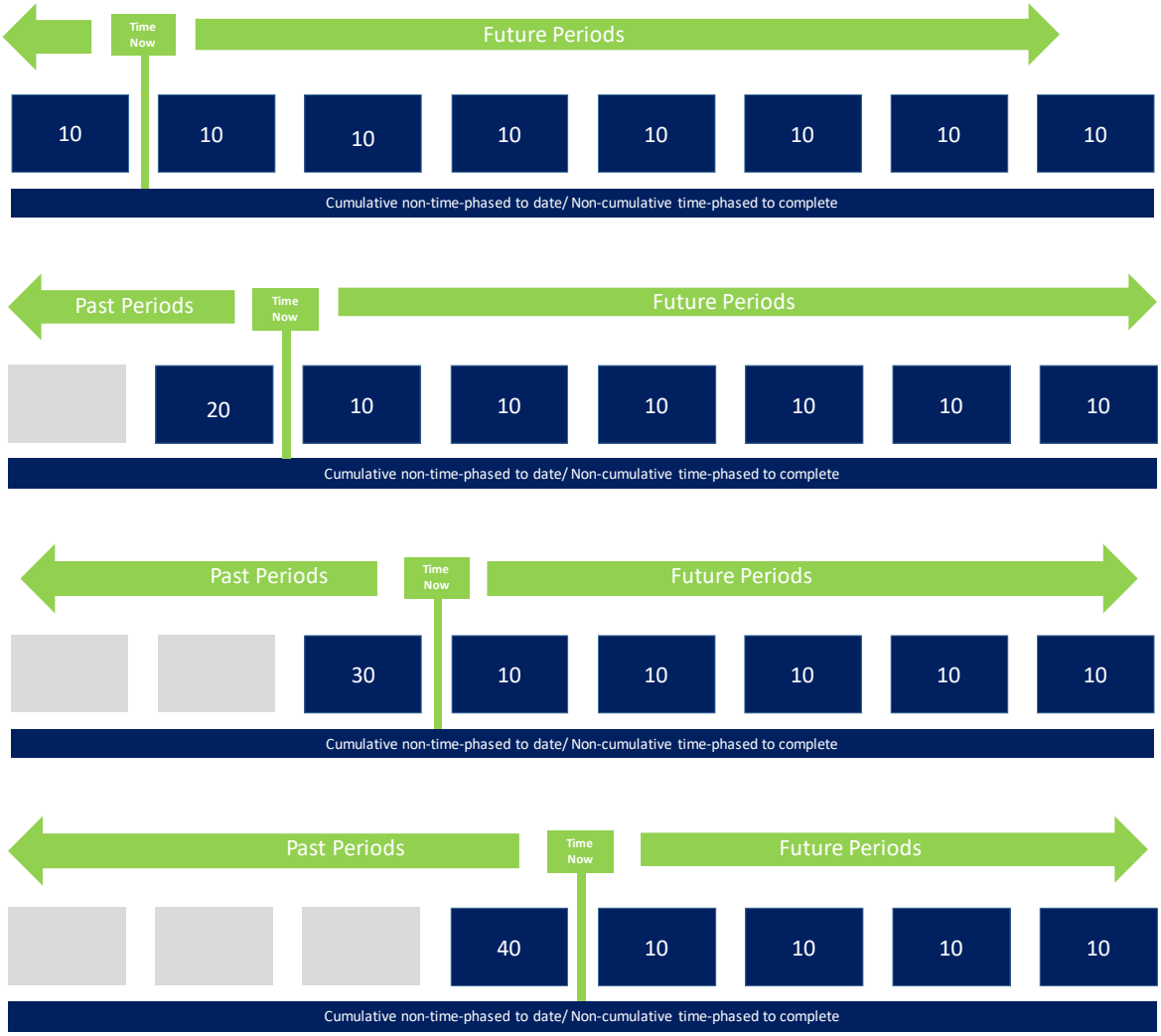

Figure 3 - Full Database Back-up

It is expected that the IPMDAR CPD will include cumulative-to-date and time-phased (e.g. monthly) values for future forecasts data. By default, the ToDate values for BCWS, BCWP, and ACWP are represented as cumulative-to-date values while the ToComplete values for BCWS and ETC will be incremental (phased) values.

1. If ToDate values are specified as cumulative-to-date, then the ReportPeriodId field in the BCWS, BCWP, and ACWP ToDate tables must be "null" and the associated data is interpreted as cumulative to date with As-Of Date defined by the ReportPeriodId setting in the DatasetMetadata table.
2. The CDRL may require the ToDate data to be provided as non-cumulative time-phased values. Paragraph 2.2.1.1 of the IPMDAR DID refers to this as Historical CPD.

a. If time-phased ToDate data is required, then the ReportPeriodId field in the BCWS, BCWP, and ACWP ToDate tables must not be null and values must be provided from the Contract/Task/Effort start through the current period.
b. Values are interpreted as the non-cumulative incremental amount and when summed together should equal the cumulative to-date value for the associated metric (BCWS, BCWP, ACWP).
c. It is acceptable to provide Time-Phased ToDate in place of cumulative ToDate data.

2.3.2.4. Calculated Values

> *2.3.2.4 Calculated Values. The following values are calculated.*

No additional guidance required.

2.3.2.4.1. Cost Variances (CV)

> *2.3.2.4.1 Cost Variances. The cost variances are calculated by subtracting ACWP from BCWP values.*

No additional guidance required.

2.3.2.4.2. Schedule Variances (SV)

> *2.3.2.4.2 Schedule Variances. The schedule variances are calculated by subtracting BCWS from BCWP values.*

No additional guidance required.

2.3.2.4.3. Budget at Completion (BAC)

> *2.3.2.4.3 Budget at Completion (BAC). In addition to the manually entered summary cross check value, the BAC values are calculated by summing the BCWS values.*

No additional guidance required.

2.3.2.4.4. Estimate-At-Completion (EAC)

> *2.3.2.4.4 Estimate at Completion (EAC). In addition to the manually entered summary cross check value, the EAC values are calculated by summing the ACWP and ETC values.*

The Management and PMB EACs represent the contractor's range of estimated costs of the authorized contractual scope. The required range of estimates is intended to allow contractor management flexibility to express multiple, justifiable final cost outcome positions. Contractors should provide the most accurate EACs possible that include but are not limited to:

- contract-level assessments of factors that may affect the cost
- schedule and/or technical outcome of the contractual effort
- consideration of known and anticipated risk/opportunity areas
- risk reduction efforts
- cost containment measures

EAC values are identified in multiples locations within the Contract Performance Dataset (CPD). The Management EAC values (Best Case, Worst Case, Most Likely) are included in the corresponding fields in the ContractData table (CPD FFS 2.2.4). The PMB-level EAC values (including hours if being reporting in the CPD) are included in the SummaryPerformance table (CPD FFS 2.2.5) where the SummaryElementID tag is set to PMB.

Within the CPD, it should be noted that the SummaryPerformance table is used to provide multiple required values (e.g., To Date ACWP, BCWS) for all of the Summary Elements (e.g., G&A, COM) as indicated by the SummaryElementID and the associated enumeration table (CPD FFS 2.4.2). When the SummaryElementID is set to PMB, the values are interpreted as representing the performance measurement baseline values. The PMB values are used as a cross-check against the detailed data provided at the control account or work package level.

2.3.2.4.5. Variance at Completion (VAC)

> *2.3.2.4.5 Variance at Completion (VAC). The VAC values are calculated by subtracting the EAC from the BAC values.*

No additional guidance required.

2.3.2.4.6. Hierarchical Totals

> *2.3.2.4.6 Hierarchical Totals. The values associated with the WBS and organizational structure are calculated by summing the data provided at the control account or work package level (if applicable).*

No additional guidance required.

2.3.2.5. Contract Performance Over Target Baseline (OTB) and/or Over Target Schedule (OTS) Data Elements

> *2.3.2.5 Contract Performance Over Target Baseline (OTB) and/or Over Target Schedule (OTS) Data Elements. (Refer to CPD FFS 2.2.24)*

No additional guidance required.

2.3.2.5.1. Cost Variance (CV) Adjustments

> *2.3.2.5.1 Cost Variance Adjustments. If the contractor adjusts or eliminates variances applicable to completed work, the adjustments made to the cost variances shall be provided by control account. Note: adjustments made shall be reported as amounts added to the old variances to reach the new variances (or to eliminate the variances, as applicable).*

In instances where multiple OTB/OTS have occurred, provide the cumulative value for all cost variance adjustments.

2.3.2.5.2. Schedule Variance Adjustments

> *2.3.2.5.2 Schedule Variance Adjustments. If the contractor adjusts the schedule variances for completed work, the adjustments made to the schedule variances shall be provided by control account. Note: adjustments made shall be reported as amounts added to the old variances to reach the new variances (or to eliminate the variances, as applicable).*

In instances where multiple OTB/OTS have occurred, provide the cumulative value for all schedule variance adjustments.

2.3.2.5.3. Budget Adjustments

> *2.3.2.5.3 Budget Adjustments. Provide the total amounts added to the budget, consisting of the sum of the budgets used to adjust variances applicable to completed work, plus the additional budget added for remaining work.*

In instances where multiple OTB/OTS have occurred, provide the cumulative value for all budget adjustments.

2.3.2.5.4. Programming Adjustments

> *2.3.2.5.4 Programming Adjustments. The values provided shall represent cumulative adjustments for all previous and current reprogramming adjustments, in hours or dollars or both. If a reprogramming adjustment has occurred, it must be reported in all future reports.*

No additional guidance required.

2.3.2.5.5. Formal Reprogramming Timeliness

> *2.3.2.5.5 Formal Reprogramming Timeliness. Formal reprogramming can require more than one month to implement. During formal reprogramming, reporting shall continue, at a minimum, to include ACWP, and the latest reported cumulative BCWS and BCWP will be maintained until the OTB/OTS is implemented.*

The contractor may request reduction in reporting during the time period required to implement the OTB/OTS. Depending on the length of time to implement the new OTB/OTS, the contractor and the Government must determine if, and to what extent, reporting requirement will be reduced. Reporting needs for secondary stakeholders (OSD, Services, DCMA, etc.) should be considered when addressing this question.

It may be difficult to ascertain the length of time it will take to implement a new baseline based on the scope of the effort. The time frame, for suspension of reporting, during an OTB/OTS should be minimized. In all cases, at least ACWP is typically reported. BCWS and BCWP values may not be maintained while formal reprogramming is being implemented and the baseline plan is being adjusted and updated, per the approved OTB/OTS plan.

Refer to the OTB/OTS Guide, which is located on the IPM website for further guidance.

2.4. Schedule

> *2.4 Schedule (Native Schedule File and Schedule Performance Dataset (SPD)). Unless otherwise specified, all items below pertain to both the Native Schedule File and SPD.*

The Integrated Master Schedule (IMS) contains the contract milestones, accomplishments, criteria, discrete tasks/activities, work packages and planning packages, as applicable, from contract start to contract completion. The IMS is an integrated, logically driven, network-based schedule that is vertically and horizontally traceable. The IMS has traceability to the Integrated Master Plan (IMP) (if applicable), Organizational Structure, control accounts, WBS, and Statement of Work (SOW). The WBS, in the IMS, is consistent with the cost data set. The IMS contains all calendars that define working and non-working time periods or other information that may impact the schedule. Each event (milestone, activity, summary) identified in the IMS has a unique identifier that is consistent period to period.

2.4.1. Requirements

> *2.4.1 Requirements.*

No additional guidance required.

2.4.1.1. Content

> *2.4.1.1 Content. The Schedule consists of horizontally and vertically integrated discrete tasks/activities, consistent with all authorized work, and relationships necessary for successful contract completion. The Schedule is a single integrated network that also contains significant external interfaces, subcontractor discrete work, Government furnished equipment/ information/property and relationship dependencies for the entire contractual effort.*

Because of organization of work or file size limitation, the single integrated network in the native file might consist of multiple schedule files that are connected with a unique ID in a text field. When delivering the native file, a set of schedule files that integrates consistently with each delivery (unique ID field that is consistent from month to month) meets the requirement.

For the SPD, the requirement is submission of one file.

2.4.1.1.1. Production Contract Schedule

> *2.4.1.1.1 Production Contract Schedule. Production contracts utilizing a Manufacturing Requirements Planning (MRP) or an Enterprise Requirements Planning (ERP) system will include a representation of the discrete effort contained in the MRP/ERP in the Production Contract Schedule.*

No additional guidance required.

2.4.1.2. External Interfaces

> *2.4.1.2 External Interfaces. The Schedule shall contain and identify significant external dependencies that involve a relationship or interface with external organizations, including Government-furnished items (e.g., decisions, facilities, equipment, information, and data). The required and projected delivery dates shall also be identified.*

No additional guidance required.

2.4.1.3. Calendars

> *2.4.1.3 Calendars. The Schedule shall contain all calendars that define working and nonworking time periods. (Refer to SPD FFS 2.2.6, 2.2.7, and 2.2.8)*

No additional guidance required.

2.4.1.4. Schedule Progress

> *2.4.1.4 Schedule Progress. The schedule shall reflect accurate remaining durations, start dates, and finish dates for all tasks/activities and milestones in respect to the status date. (Refer to SPD FFS 2.2.10)*

Remaining duration for all tasks should begin at the status date (i.e., no jagged status line).

2.4.2. Required Content

2.4.2.1. References

> *2.4.2 Required Content. The following items shall be represented in the Schedule:*
>
> *2.4.2.1 If a Statement of Work (SOW) or Integrated Master Plan (IMP) are used for vertical schedule integration, those references shall be provided in both the SPD and native schedule. (Refer to SPD FFS 2.2.9)*

The Schedule consists of horizontally and vertically integrated discrete tasks/activities, consistent with all authorized work, and relationships necessary for successful contract completion. The Schedule is a single integrated network that also contains significant external interfaces, subcontractor discrete work, and Government Furnished Equipment (GFE)/information/property and relationship dependencies for the entire contractual effort.

If the WBS is used for vertical schedule integration, references to the SOW or IMP (as required) may reside outside of the SPD and native schedule, such as in a WBS Dictionary.

2.4.2.2. Milestones

> *2.4.2.2 Milestones. Provide zero duration schedule events marking the due date for accomplishment of a specified work scope or objective. Milestone may mark the start, an interim step, or the end of one or more activities. (Refer to SPD FFS 2.2.9)*

No additional guidance required.

2.4.2.3. Tasks/Activities

> *2.4.2.3 Tasks/Activities. Provide elements of work with duration and logical relationships/dependencies. Task/activity names shall be concise and unique in respect to other names within the Schedule. The name of each task/activity shall clearly reflect the scope, output (e.g., deliverable), and place within the Schedule architecture so that the content can be understood without the subproject task structure, if applicable. (Refer to SPD FFS 2.2.9)*

It is not the intent of the DID to dictate to the contractor how to compose their schedule. However, the title or field language requirements in the DID allow the Government to filter or sort the data easily to find the required information. Fields may be combined or placed within the task name structure if this requirement is met. Should the task name structure or combination approach be used, the Data Dictionary shall clearly define the components of the structure and how to filter or sort this field.

2.4.2.4. Duration

> *2.4.2.4 Duration. Provide the length of time estimated, realized, and/or remaining to accomplish a task/activity. (Refer to SPD FFS 2.2.10)*

No additional guidance required.

2.4.2.5. Baseline Dates and Information

> *2.4.2.5 Baseline Dates and Information. Provide baseline dates for all items within the PMB. (Refer to SPD FFS 2.2.3 and 2.2.10)*

For all tasks within the PMB, baseline dates in the SPD and Native Schedule files shall be consistent with the start and finish of the cost baseline in the CPD at the control account (or work package) level. The baseline is typically set equal to the current schedule early dates at the time of the baseline establishment when change control is initiated.

2.4.2.6. Control Account/Work Package Identification

2.4.2.6.1. Traceability to a Control Account

2.4.2.6.2. Tying to the CPD

> *2.4.2.6 Control Account/Work Package Identification. (Refer to SPD FFS 2.2.9)*
>
> *2.4.2.6.1 Every discrete task/activity, work package, and planning package shall be traceable to a control account.*
>
> *2.4.2.6.2 Control accounts and, if applicable, work packages, planning packages, and SLPPs shall tie to the CPD.*

Tasks in the schedule must be tagged with a control account and work package as appropriate. This is accomplished by using the corresponding ControlAccountID and WorkPackageID fields in the Task table of the SPD (SPD FFS 2.2.9). If a CPD is also required, then the associated CA and WP identifications within the SPD must be consistent with the CA and WP definitions within the CPD. As a minimum, the ControlAccountID values must be consistent with the ID tags as defined in the ControlAccount table (CPD FFS 2.2.12). If work package reporting is provided within the CPD, then the WorkPackageID tags within the Task table of the SPD must be consistent with the work package definitions (CPD FFS 2.2.15).

Within the SPD, the TaskPlanningLevelID in the Task table (SPD FFS 2.2.9) is also used to identify the planning level for the associated task. As indicated within the TaskPlanningLevelEnum table (SPD FFS 2.4.5), this tag can be used to identify summary level planning packages, planning packages, control accounts, work packages, etc. Note also that, if used, summary level planning packages are identified by the IsSummaryLevelPlanningPackage tag of the ControlAccount table in the CPD. Similarly, planning packages are identified using the IsPlanningPackage tag of the WorkPackage table. These associations must be consistent with the TaskPlanningLevelID with the SPD Task table if used.

2.4.2.7. Level of Effort (LOE) Identification

> *2.4.2.7 Level of Effort (LOE) Identification. If tasks/activities within an LOE work package are included in the Schedule, clearly identify them. (Refer to SPD FFS 2.2.9, field EarnedValueTechniqueID)*

Level of effort (LOE) activities may be included or excluded in the network, as appropriate. This determination should be made based on contractor standard procedures. LOE activities shall not impact discrete work or the calculation of the critical and driving paths and never drive paths. This can be avoided by including LOE activities in the IMS without network logic. If LOE activities are included within the IMS, they are clearly identified as such and defined in the Data Dictionary.

Level of Effort activities are identified within the SPD by using the EarnedValueTechniqueID tag in the dataset Task table (SPD FFS 2.2.9). As indicated by the EV Technique enumeration table (SPD FFS 2.4.6), a LOE task is identified by setting the corresponding EarnedValueTechniqueID tag in the Task table to "LEVEL_OF_EFFORT."

2.4.2.8. Schedule Percent Complete

> *2.4.2.8 Schedule Percent Complete. Provide the calculated and, if applicable, physical schedule percent complete values. (Refer to SPD FFS 2.2.10)*
>
> *2.4.2.8.1 The calculated schedule percent complete is a time-based status calculated by the schedule tool without regard to task/activity scope accomplishment. This is not used to status BCWP (i.e., depicts the "time" percent complete based on the forecast completion date, not earned value percent complete based on work accomplished).*
>
> *2.4.2.8.2 The schedule physical percent complete is based on actual task/activity scope accomplishment.*

Programs conduct Physical vs. Calculated Percent Complete analysis on "in-process" tasks during each status cycle. This analysis identifies "in-process" tasks that may not have sufficient time remaining to finish their incomplete scope. Utilizing the analysis, programs should validate forecasted finish dates to ensure the accuracy of the program's native schedule (IMS). Physical schedule percent complete equates to earned value percentage accomplished: "($BCWP_{cum}$ ÷ BAC) × 100%." Calculated schedule percent complete, also known as Duration Based % Complete, equates to: "(Actual Duration ÷ Total Duration) × 100%," where "Total Duration = Actual Duration + Remaining Duration."

The Physical Percent Complete field is typically a custom field in the scheduling tool that represents actual scope accomplishment and drives BCWP calculations, as applicable.

The Calculated Percent Complete field is typically a default field in the scheduling tool that, when calculated correctly, also drives accurate remaining and actual duration calculations. The calculation is time-based and depends on an accurate status date and process (in terms of days passed) up until that status date.

2.4.2.9. Earned Value Technique (EVT)

> *2.4.2.9 Earned Value Technique (EVT). Identify the EVT (e.g., apportioned effort, level of effort, milestone). (Refer to SPD FFS 2.2.9)*

The Earned Value Technique (EVT) used for planning and statusing the EV Tool can, as needed, be identified with the Schedule Performance Dataset (SPD), the Contract Performance Dataset (CPD), or both. The EVT for each task is identified within the SPD by using the EarnedValueTechniqueID tag in the Task table (SD FFS 2.2.9). Valid options are defined in the EV Technique enumeration table (SPD FFS 2.4.6). As indicated above in section 2.4.2.7, if LOE tasks are included within the schedule then they must be identified using the appropriate EVT tag.

Identification of tasks EVTs within the schedule is also related to EVT identification for work packages defined within the CPD. If work package reporting is required within the CPD and EVTs are not identified within the SPD, then EVTs must be clearly identified at the work package level in the CPD. This is accomplished with the EarnedValueTechniqueID tag within the work package table (CPD FFS 2.2.15) as per the enumeration table (CPD FFS 2.4.4).

2.4.2.10. Total Float/Slack

> *2.4.2.10 Total Float/Slack. Provide the amount of time a task/activity or milestone forecast finish date can slip before delaying contract completion or constraint date. (Refer to SPD FFS 2.2.10)*

No additional guidance required.

2.4.2.11. Free Float/Slack

> *2.4.2.11 Free Float/Slack. Provide the amount of time a task/activity or milestone can slip before it delays any of its successor tasks/activities or milestones. (Refer to SPD FFS 2.2.10)*

No additional guidance required.

2.4.2.12. Driving Path(s)

2.4.2.12.1. Interim Milestone

2.4.2.12.2. Contractor Identified Event

> *2.4.2.12 Driving Path(s). The driving path(s) shall be clearly identified in the Schedule. (Refer to SPD FFS 2.2.10)*
>
> *2.4.2.12.1 The Government may specify which interim contract milestone is the destination for the driving path.*
>
> *2.4.2.12.2 Without Government direction, the contractor will report the driving path to the next contractor identified event.*

The driving path is the longest continuous sequence chain of incomplete discrete tasks/activities/milestones and, if present, parallel chains in the schedule network that drive the forecast dates of the agreed to contract discrete task/activity or milestone. A driving path may or may not be on the contract critical path.

Clarification of "longest continuous sequence chain" means one should be able to trace the path through the connecting logic from start to end on all items on the chain without referring to any other tasking/milestones to continue the logic tracing from item to item. "Parallel chains", aka branches, refers to the condition in the Native file when more than one starting point exists for a continuous sequence of incomplete tasks/activities/milestones that drive the forecast date of the agreed to contract endpoint. A chain's starting point is normally from time-now but can originate from a soft-constrained task/milestone.

"Drive the forecast dates" means the chain/chains prevents the agreed to endpoint from moving to an earlier forecast date. Driving path identification is based on relationships, lead/lag times, durations, calendars, constraints, and status. Excessive constraints (i.e., 'constraint' selections and/or tool option settings that result in constraint like impacts to tasks/milestones) and incomplete, incorrect, or overly constrained logic shall be avoided because they can skew identification of the driving path.

The Government may specify which driving path is currently reportable. Without Government direction, the contractor reports the driving path to the next major event, at a minimum.

The Government can define the end point to the driving path(s) for analysis. The default value is the next program event, which is recommended for most programs.

2.4.2.13. Critical Path(s)

> *2.4.2.13 Critical Path(s). Shall be clearly identified in the Schedule. (Refer to SPD FFS 2.2.10)*

Refer to the Earned Value System Interpretation Guide (EVMSIG), located on the IPM website for Critical Path definition.

Critical path identification is based on relationships, lead/lag times, durations, calendars, constraints, and status. Excessive constraints (i.e., 'constraint' selections and/or tool option settings that result in constraint like impacts to tasks/milestones) and incomplete, incorrect, or overly constrained logic shall be avoided because they can skew identification of the critical path.

2.4.2.14. Subcontractor Tasks

> *2.4.2.14 Subcontractor Tasks. Identify the tasks that are unique to the scope of a major subcontractor, if any. (Refer to SPD FFS 2.2.9)*

The IPMDAR requires subcontractor discrete work be incorporated as tasks within the prime's IMS at a level necessary for a realistic critical path. The Government may require direct reporting of a subcontractor(s)' IMS.

For subcontractor(s) with an EVM flow down who are statusing twice per fiscal month, once according to their accounting calendar and once according to the prime's accounting calendar, if different, the prime would have to work with the subcontractor(s) to provide current status for the parallel tasks that are in the prime IMS. If the Government requires, the subcontractor(s)' IMS reports should specify the status date. All schedules on the same status date support comparison and development of the program critical path(s). However, subcontractor(s) schedules not statused on the subcontractor(s) date within the prime IMS will not integrate with the subcontract data requirements list to the prime.

2.4.2.15. Risk Mitigation Tasks

> *2.4.2.15 Risk Mitigation Tasks. Both the Native Schedule and the SPD delivery shall identify items that came from the Risk/Opportunity Management System and include authorized risk mitigation activities, as applicable. (Refer to SPD FFS 2.2.9, field TaskSubtypeID)*

No additional guidance required.

2.4.2.16. Schedule Visibility Tasks (SVT)

> *2.4.2.16 Schedule Visibility Tasks (SVT). If SVTs are used, clearly and consistently identify all SVTs. (Refer to SPD FFS 2.2.9, field TaskSubtypeID)*

SVTs are tasks/activities or milestones in the IMS that increase management visibility and functionality of the schedule for non-PMB related items. SVTs shall not be used to represent any scope within the PMB. Resources cannot be assigned to SVTs, nor shall they be used to assess earned value performance.

SVTs typically have a duration greater than zero days, and are labeled as such, to identify them as not part of the PMB and to exclude them from work package date traces and resource loading. Note that an SVT inserted within a WBS based schedule that has a start earlier than any other task, or a finish later than any other task finish within a WBS element, may inadvertently appear to drive the work package (WP) or CA start and/or finish date. When performing tracing of WP and CA dates between the cost and schedule data, SVTs should be removed. This can be accomplished through grouping and/or filtering of the IMS.

2.4.2.17. Lead/Lag

> *2.4.2.17 Lead/Lag. Provide the durations of leads or lags between predecessor and successor tasks. Justification for each lead/lag shall be included in both the Native Schedule and the SPD. (Refer to SPD FFS 2.2.13)*

No additional guidance required.

2.4.2.18. Constraints

> *2.4.2.18 Constraints. Identify the constraints applied to tasks. Justification for each constraint shall be included in the Native Schedule and SPD submissions. (Refer to SPD FFS 2.2.13)*

No additional guidance required.

2.4.2.19. Schedule Margin

2.4.2.19.1. Last Task Before Key Contractual Events

2.4.2.19.2. Explain Changes to the Status

> *2.4.2.19 Schedule Margin. If Schedule Margin is used, clearly and consistently identify all schedule margin tasks. (Refer to SPD FFS 2.2.9, field TaskSubtypeID)*
>
> *2.4.2.19.1 Use schedule margin only as the last task before key contractual events, significant logical integration/test milestones, end item deliverables, or contract completion.*
>
> *2.4.2.19.2 Explain changes to the status of schedule margin tasks that impact the program's primary critical path in the Detailed Analysis section of the Performance Narrative Report. See the Detailed Analysis table in Section 2.4.3 for additional information.*

Schedule margin is under the control of the contractor's program manager. Schedule margin is an optional technique used for insight and management of schedule risks with the intent to improve program management's ability to accurately plan, forecast and manage scheduled work. As such, schedule margin task(s) cannot have assigned resources (budget or ETC), will not be used to assess earned value performance, and is/are established as part of the baseline.

Sufficient internal controls should be in place to allow the program team to understand and explain any change in critical or driving paths influenced by the inclusion of schedule margin in the IMS.

The current duration and rationale for each schedule margin task shall be controlled as part of a formal risk management process. The number of Schedule Margin tasks in the IMS should be limited, as through their logic ties, they have potential to negatively impact performance if not managed effectively.

2.4.2.20. Data Dictionary for Native Schedule File

> *2.4.2.20 Data Dictionary for Native Schedule File. Provide a list of all contractor defined fields, definitions, and code structures used within the Native Schedule File. The Data Dictionary shall be delivered with the initial submission of the Native Schedule File, and resubmitted with subsequent submissions if changes occur to the Data Dictionary, or upon request.*

No additional guidance required.

2.4.2.21. Schedule Risk Assessments (SRA)

> *2.4.2.21 Schedule Risk Assessment (SRA). SRAs are required prior to an IBR, implementation of an OTB or OTS, and as specified in the contract. The inputs (e.g., three-point estimates) from the most recent SRA shall be provided in the Native Schedule File submission. Results of the SRA shall be discussed in the Performance Narrative Report.*

The intent of the SRA is to evaluate whether or not the baseline is executable based on the identifiable risks. The DID does not specify how duration estimates are to be applied, though specific direction on this and target milestones for the SRA may be included in Block 16 of the CDRL, DD1423-1.

If an SRA is desired before implementing a significant cost and schedule reset, also referred to as a single point adjustment, then this should be stated as such in the CDRL.

If capturing SRA inputs within the Native File is outside of the prime's normal SRA process, the prime can submit the SRA inputs in a readable format (preferably a Microsoft Office product such as Excel) with all inputs traceable to the Native file via Unique Identifiers (UIDs).

Ideally, SRAs should be performed in alignment with status dates aligning to the Native File CDRL status date. If the SRA is performed outside of the status date aligned with the CDRL delivery, the fully statused Native File used for the SRA shall be provided and use of this file, and its status date, shall be captured in the Performance Narrative Report.

The CDRL must specify the frequency of the SRA reporting. At a minimum, it is required before an Integrated Baseline Review (IBR)or an Over Target Baseline/Over Target Schedule (OTB/OTS). It is recommended the Government consider linking the SRA reporting requirement to the baseline detail planning cycles. The SRA should be completed on a recurring basis at key points in a development contract (for example: semi-annually) and/or prior to selected critical milestones, like Preliminary Design Review (PDR), Critical Design Review (CDR), etc.

The Government may identify the target milestones of the SRA as well as specific paths that require individual estimates (e.g. primary and secondary critical and driving paths).

Individual risk inputs (e.g. three-point estimates) should be developed for tasks/activities identified as the primary, secondary, and tertiary driving paths. The Government may define additional paths that require individual estimates. The selection of additional tasking can be done in the CDRL; however, this is usually agreed to at the time a SRA is required. Risk/opportunity items that have the potential to impact schedule should be evaluated as part of the SRA process and modeled as necessary.

Individual estimates should be developed for tasks/activities identified as the primary/secondary and tertiary driving paths to the target milestone of which the SRA is being conducted to. The Government may define what the target milestones of the SRA are. In the absence of Government direction, the SRA should be conducted to the next major milestone and contract complete.

2.4.3. Optional Content

> *2.4.3 Optional Content. If required by the CDRL, the following items shall be represented in the Schedule.*

No additional guidance required.

2.4.3.1. Custom/User-Defined Fields

> *2.4.3.1 Custom/User-Defined Fields. Custom/user-defined fields may be required for specific information not otherwise included in the Schedule. (Refer to SPD FFS 2.2.4, 2.2.5, 2.2.11, and 2.2.12)*

The Data Dictionary should focus on defining fields, views, filters, etc. that would be of use to the Government when attempting to navigate, analyze, and health-check the IMS. The IMS may include custom fields for internal-use-only that are not identified or defined in the Data Dictionary.

All tasks in Scheduling Software have data (task attributes) associated with them. Some task attributes are standard scheduling information (e.g.: Start, Finish, Duration, Remaining Duration, Total Slack, and Unique ID (UID)) while others are “customizable” (custom/user-defined) fields which accommodate user defined requirements not covered via standard scheduling information.

Government may reserve Custom/User-Defined fields and/or require the contractor to use certain fields for specific information. The requirement for these fields will be specified in the CDRL. These fields must be defined in the Data Dictionary as the Data Dictionary is a document that provides the mapping and definition of all customized fields and standard fields used in a schedule network.

There are additional custom fields that may be requested. Some examples of items you may want to request are, but not limited to, Program Risk, Risk ID numbers, Consolidated UIDs, definitions, comments, descriptions and justifications. Consider the need to review, manage data in these additional fields.

2.4.3.2. Resources

> *2.4.3.2 Resources. Resource loading may be required as part of the Schedule in either the Native Schedule File, or both the SPD and Native Schedule File. (Refer to SPD FFS 2.2.16, 2.2.17, 2.2.18, and 2.2.19)*

Resource loading is when native fields, in the integrated scheduling tool, related to resources (people, skills, materials, facilities, and tools) are populated with the required detail for successful completion of each task. Resource loading allows for the integrated scheduling tool to produce time-phased staffing curves for the resources entered.

If a resource loaded schedule is provided, then resources shall be loaded for baseline and forecast hours and/or dollars, as instructed and defined by Element of Cost (e.g. labor, material, subcontractor, Other Direct Costs (ODCs)). Loaded resources will be included for all the authorized work necessary to accomplish the scope of work and shall be traceable to values and time-phasing as represented in planning documents (e.g. Work Authorization Documentation, Control Account Plans, Organizational Structures, WBS) and control accounts and work packages (if applicable).

Subcontractor resources may be summarized in milestone events. Work force resource peaks and dips should be reviewed and validated to reflect achievable baselines and forecasts.

Note that SVTs and Schedule Margin tasks do not have assigned resources.

Resource Loaded schedule is not intended to replicate resources contained in supplemental schedules such as Material Requirements Planning (MRP).

2.5. Performance Narrative Report

> *2.5 Performance Narrative Report. The Performance Narrative Report is comprised of the Executive Summary and the Detailed Analysis. The Executive Summary and the Detailed Analysis shall reflect both dollars and hours where applicable or as specified in the CDRL. The Government may request additional specific and/or clarifying information in the following month's report.*

No additional guidance required.

2.5.1. Delivery Options

> *2.5.1 Delivery Options. Delivery of the Performance Narrative Report is either Incremental Delivery or Single Delivery.*

No additional guidance required.

2.5.1.1. Incremental Delivery

> *2.5.1.1 Incremental Delivery. The Performance Narrative Report is delivered in the increments as defined in Section 1.8.1.1. The Executive Summary will be delivered with the CPD file. The Detailed Analysis shall be delivered no later than the final delivery date as specified in the CDRL.*

No additional guidance required.

2.5.1.2. Single Delivery

> *2.5.1.2 Single Delivery. The Executive Summary and Detailed Analysis report are delivered as defined in Section 1.8.1 against a standard agreed-upon set of criteria or as specified in the CDRL.*

No additional guidance required.

2.5.2. Executive Summary

> *2.5.2 Executive Summary. The Executive Summary shall address items listed below. The Executive Summary of the Performance Narrative Report is required regardless of monthly variance reporting selection direction.*

No additional guidance required.

2.5.2.1. Program/Contract Overview

> *2.5.2.1 Program/Contract Overview. A brief paragraph containing the program/contract description, PoP, contract value, and contract type (including share ratio, if applicable, and estimated price).*

The estimated price should reflect the estimated price submitted within the CPD.

2.5.2.2. Contract Performance Overview

> *2.5.2.2 Contract Performance Overview. Overview of contract performance to include an integrated schedule, cost, and technical performance summary. Significant differences in the CPD and the SPD shall be reconciled and explained in the Executive Summary section of the Performance Narrative Report. Include potential impacts and drivers to the Most Likely EAC, contract objectives, and/or PoP, as well as any corrective actions underway, and provide the following as applicable:*

The contract performance section should include a top-level identification of variance drivers and any major corrective actions related to those variances.

The monthly Contract Performance Overview should address Overhead on an exception basis. When changes to Overhead are incurring major (e.g. +/- 10% change) cost over/under runs, elements that drive overhead costs, direct and indirect rate changes along with a detailed rate analysis shall be provided. Overhead variances should be reported annually as part of the EAC process.

2.5.2.2.1. Contract Modifications

> *2.5.2.2.1 Contract Modifications. Summary of major contract modifications since last report.*

List significant contract modifications that have impacted either the total contract value (include dollar amount) and/or the period of performance (new CLINs and/or revised end date). Include a narrative in the Executive Summary, of the current reporting period, describing the contract modification's impact on the total contract value.

2.5.2.2.2. Integrated Baseline Review (IBR)

> *2.5.2.2.2 Integrated Baseline Review. The date the most recent IBR was completed along with a statement of achievability/executability, and the dates of upcoming IBRs if applicable.*

No additional guidance required.

2.5.2.2.3. Formal Reprogramming Analysis (OTB/OTS)

> *2.5.2.2.3 Formal Reprogramming Analysis (OTB/OTS). Information on OTB/OTS to include date of request and rationale, decision status of OTB/OTS request, impact to IPMDAR submissions, and implementation status. If there have been multiple OTBs/OTSs, track and discuss them separately.*

The OTB/OTS Information list shall include:

1. Official date of request
2. Official date of approval or denial
3. IPMDAR reporting plan (e.g. ACWP only) during OTB/OTS implementation
4. OTB/OTS Implementation status
5. Official date of OTB/OTS completion and reporting period for reflecting the results in the IPMDAR

If a program initiates a formal reprogramming that is not finished within one reporting month, during that time the IPMDAR reporting should continue. Until the new PMB has been established (OTB has been fully implemented), the BCWS and BCWP values that were reported in the IPMDAR prior to the beginning of the formal reprogramming implementation should continue to be reported. However, updated ACWP should continue to be reported during the formal reprogramming. The table below:

Table 1 - Sample Updated ACWP

Period	Cumulative BCWS	Cumulative BCWP	Cumulative ACWP
Reporting period prior to formal reprogramming	50	50	100
Formal reprogramming period 1	50	50	120
Formal reprogramming period 2	50	50	130
Formal reprogramming period 3	50	50	140
Reporting Period after Formal Reprogramming is implemented	150	150	150

2.5.2.3. Contractor Program Manager's Cost and Schedule Forecast

> *2.5.2.3 Contractor Program Manager's Cost and Schedule Forecast. Stability and realism of contractor program manager's Most Likely, Best Case, and Worst Case EAC and schedule forecast to major milestones in the context of major risks, opportunities, and drivers from prior report.*

No additional guidance required.

2.5.2.4. Associated Information

> *2.5.2.4 Associated Information. If requested or specified in the CDRL, provide additional information of interest to the program and/or summary level information to amplify and explain data provided within the IPMDAR.*

Associated Information on a contract can be any documentation or reporting submitted to the Government, usually used to help facilitate management decision-making or provide additional detailed information. A few examples of associated reporting can include, but is not limited to the following:

- Labor Resource/Category Plan
- Hiring/Staffing Plan
- Control Account Plans

2.5.3. Detailed Analysis

> *2.5.3 Detailed Analysis. The Detailed Analysis section for the Performance Narrative Report shall address items included in the Detailed Analysis Table, following Section 2.5.3.5.*

No additional guidance required.

2.5.3.1. Variance Analysis Reporting Level

> *2.5.3.1 Variance Analysis Reporting Level. The default reporting level for variance analyses shall be at the control account level unless a higher level is specified in the CDRL.*

The Government should consider the level of variance reporting desired and specify in the CDRL. The ideal level could correspond with the responsibilities of the Government's management team. In some cases, due to the high number of control accounts, variance analysis reporting at the control account level could provide an overwhelming amount of data, but not a complete understanding of variance and recovery plan at the level that the Government is managing the program.

2.5.3.2. Variance Analysis Categories

> *2.5.3.2 Variance Analysis Categories. The list of requested items for variance analysis will draw from any combination of the following points of variance:*

No additional guidance required.

2.5.3.2.1. Cost Variances (CV) (Current Period and Cumulative)

> *2.5.3.2.1 Cost Variances (CV) (Current Period and Cumulative). Provide explanations that clearly identify the root cause, impact, and mitigation plan for the cost variance. If the cost variance cannot be mitigated, this must be stated and explained.*

No additional guidance required.

2.5.3.2.2. Schedule Variances (SV) (Current Period and Cumulative)

> *2.5.3.2.2 Schedule Variances (SV) (Current Period and Cumulative). Provide explanations that clearly identify the root cause, impact, and mitigation plan for the schedule variance. If the schedule variance cannot be mitigated, this must be stated and explained.*

No additional guidance required.

2.5.3.2.3. Variances at Completion (VAC)

> *2.5.3.2.3 Variances at Completion (VAC). Provide explanations that clearly identify the root cause, impact, and mitigation plan for the VAC. If the VAC cannot be mitigated, this must be stated and explained.*

No additional guidance required.

2.5.3.3. Variance Analysis Reporting Requirements

> *2.5.3.3 Variance Analysis Reporting Requirements. See Detailed Analysis Table following Section 2.5.3.5 for reporting requirements.*

No additional guidance required.

2.5.3.4. Variance Analysis Selection

> *2.5.3.4 Variance Analysis Selection. The selection of control account candidates for variance analysis reporting may occur in one of the three following methods as specified in the CDRL:*

Variance Analysis Reporting (VARs) are required at the control account level. As specified in the CDRL, Variance Analysis Thresholds may be established and Variance Analysis may be summarized for reporting at a higher level, above the control account level (e.g. by Integrated Product Team (IPT), functional areas, WBS levels).

Note: Reporting at a higher level than the control account does not preclude the EVMS requirement to conduct variance analysis at the control account and Summary Levels per DoD EVMSIG GL# 23.

Variance analysis may be by hours or dollars, per the Contractor's EVM Systems Description. If variances are expressed in hours, then variance analysis should include the dollarized impact. For subcontractors reporting up to the prime contractor, Detailed Analysis will be aligned with subcontractor hours or dollars cost and schedule performance data.

Government Defined Variance Analysis Selection: The selection of control account candidates for variance analysis reporting may occur in one of the following three methods specified in the CDRL:

1) Government Identified Control Account Variance
2) Government Specified Variance Analysis Thresholds
3) Specific Number of Control Account Variances

Narrative explanations required and variance selections or thresholds should be reviewed periodically and may be adjusted by contract modification with no change in contract price.

Variance Analyses shall provide the root cause of the variance; cost, schedule or technical impacts, and mitigation actions or plans affecting the reporting element and other program elements. Variance Analyses should provide Program Management identification of significant drivers to identify risks to cost, schedule or technical achievement. Analyses should assist formulation of cost forecasts, schedule projections and provide insights towards construction of corrective action plans implemented to control or improve program performance.

The analysis and reporting of cost and schedule variances by the control account manager will identify the type (i.e. CVcur, CVcum, SVcur, SVcum or VAC) and magnitude of the variance (i.e. variance value in hours or dollars) and contain the following information for management evaluation:

- Explanation of root cause(s) of the variance.
  - Schedule variance is typically a dollarized representation of schedule performance that does not provide visibility into detailed progress and accomplishment of the tasks, activities or milestones required for execution reflected in the IMS. Concurrent analysis of the integrated

network schedule(s) is done to determine the status of specific activities, milestones, and critical events and to identify the factors contributing to the dollarized and time-based schedule variance.

- Cost variance analysis should be at the control account and summary level by element of cost. This should address the cost drivers, which may include both direct and indirect components, for management visibility (Reference DoD EVMSIG Guideline 24 for Indirect Cost Variance Analysis).

    - For analyzing labor cost variance relative to rate and volume variances, the formulas are:
      • Rate Variance = (Earned Budgeted Rate – Actual Rate) x Actual Hours
      • Volume Variance = (Earned Budgeted Hours – Actual hours) x Budgeted Rate
      • Rate Variance + Volume Variance = Labor Cost Variance
      (The Volume variance calculation equates to the EIA-748 efficiency variance. The term volume was used to represent the resultant value better)

    - For analyzing a material cost variance relative to price and usage variances, the formulas are:
      • Price Variance = (Earned Budgeted Unit Price - Actual Unit Price) x Actual Quantity
      • Usage Variance = (Earned Budgeted Quantity - Actual Quantity) x Budgeted Unit Price
      • Material Cost Variance = Price Variance + Usage Variance

• Impact of the variance on the program including:
    - For schedule variance, impact to immediate activities, downstream activities, the critical path (i.e., a delay in a critical activity's completion affects the program completion), float, schedule margin (where applicable), contractual milestones, and delivery dates.
    - Cost, schedule, and technical impact(s) to the control account, other dependent control accounts and the total program.
    - Impact on the Estimates to Complete/Estimates At Completion (ETC/EAC).

• Identification of Corrective action:
    - Corrective actions are based on analysis of the root cause and must address mitigation of impacts, status of implementation, and closure.
    - If variances are unrecoverable, an explanation of the impact on the program shall be provided.
    - If corrective action is not taken, then explain how the impact will not adversely affect accomplishment of program objectives (Reference DoD EVMSIG Guideline 26).

2.5.3.4.1. Government Identified Control Account Variance

> *2.5.3.4.1 Government Identified Control Account Variance. The Government, upon review of the incrementally delivered Contract Performance and Schedule Datasets, and Executive Summary, will identify the specific control accounts requiring variance analysis. The use of this method is limited to incremental delivery.*

When conducting the review to identify specific control accounts, the Government should consider all program element risks along with the IPMDAR data.

2.5.3.4.2. Government Specified Variance Analysis Thresholds

> *2.5.3.4.2 Government Specified Variance Analysis Thresholds. The Government shall establish thresholds for cost, schedule, and at completion variances in the CDRL. Each month the variances for the control account are compared to the thresholds. Control account variances that exceed the thresholds are selected and reported. The reportable control account variances may be further limited by a specific number and category (VAC, SV, and CV). Variance analysis thresholds will be reviewed periodically and adjusted as necessary to ensure they continue to provide appropriate insight and visibility to the Government. This method may be used for either incremental or single delivery.*

For notional and guidance purposes, the Government Specified Variance Analysis Thresholds in the CDRL could be structured as follows:

1. For Average Programs ($250-500m): Current Period Cost and Schedule Variances +/- $50K and 10%
   Cumulative Cost and Schedule Variances +/- $100K and 10%
   At Complete Variances (BAC-EAC) +/- $250K and 10%

2. For Small Programs(<$100m): Current Period Cost and Schedule Variances +/- $50K
   Cumulative Cost and Schedule Variances +/- $100K
   At Complete Variances (BAC-EAC) +/- $250K

3. For Large Programs(>$500m): Current Period Cost and Schedule Variances +/- $100K and 10%
   Cumulative Cost and Schedule Variances +/- $250K and 10%
   At Complete Variances (BAC-EAC) +/- $500K and 10%

When the Government Specified Variance Analysis Thresholds are defined in the CDRL, these thresholds are based on a percentage or dollar thresholds, or a combination of both. The thresholds define the reportable control accounts for current period, cumulative, and at completion variance analyses. Total

Contract Budget Base and the average dollar value for the control accounts should be taken into consideration when determining appropriate dollar thresholds.

The size and complexity of the program should be taken into account when determining which thresholds should be applied. Thresholds should be reviewed periodically during the program to determine if they continue to be appropriate for the program phase. For example, sample thresholds noted above on an ACAT I program at 70% complete may result in excessive variance reporting, which is burdensome, costly and detracts from the IPMDAR usefulness. In contrast, insufficient variance reporting will impede proper identification of issues/risks critical for effective program management, which is equally undesirable.

Note: "And" is typically used to avoid excess variance analysis. Use caution with the use of "or" in threshold definitions. For example, with a threshold of 10% or $100K, a variance of 10% and $1K would be reportable. Variance thresholds can be applied using dollar value only, with no percentage thresholds. Analysis on tripping thresholds is recommended in determining threshold values and the use of "or". See Section C, 5.1, Establishing Variance Thresholds for further guidance.

2.5.3.4.3. Specific Number of Control Account Variances

> *2.5.3.4.3 Specific Number of Control Account Variances. The Government shall identify a specific number of control account variances and categories (VAC, SV, and CV) to report monthly. The number will be reviewed periodically and adjusted as necessary to ensure they continue to provide appropriate insight and visibility to the Government. This method may be used for either the incremental or single delivery.*

No additional guidance required.

2.5.3.5. Default Variance Reporting

> *2.5.3.5 Default Variance Reporting. In absence of Government direction for monthly variance analysis, the contractor will provide variance analyses by control account in any combination (SVcur, SVcum, CVcur, CVcum, VAC), based upon the contractor's assessment of performance drivers and risk, consistent with the contractor's internal variance analysis processes. The Executive Summary of the Performance Narrative Report is required regardless of monthly variance reporting selection direction.*

In the absence of Government definition for variance reporting methodology in the CDRL, the contractor shall establish threshold requirements for Detailed Analysis reporting according to their internally documented processes and notify the Government of these parameters in the first IPMDAR submission and subsequently when these parameters change.

Table 2.1 - Detailed Analysis Table - Required Elements

Topic	Description
Variances at Control Account Level	*Provide the root cause, impact, and mitigation plan for variance analyses at the control account level.*
Management EACs (Best, Most Likely, Worst)	*Explain the assumptions, conditions, methodology, incorporation of risks/opportunities, and MR and UB assumptions for all three Management EACs (Best, Most Likely & Worst Case). Discussion shall include an assessment of the IMS status and the impact of schedule to the Most Likely EAC. Include any differences between the Most Likely EAC and CBB. Provide a brief explanation of difference(s) if the Best or Worst Case EACs differ from the Most Likely EAC, or if the Most Likely EAC differs from the PMB EAC. Provide the month the last Comprehensive EAC (CEAC) was performed, as well as the month the next CEAC is projected to be performed.*
Baseline Changes	*Changes to cost/schedule baseline; shifts in time phasing, changes in total budget, retroactive changes, and content changes.*
UB Analysis	*Identify the components of the UB as of the current reporting period and the estimated data month the components will be distributed from UB. Discuss changes, if any, from the previous IPMDAR.*
MR Analysis	*Identify the changes to or the allocation of MR during the reporting period by control account and provide a brief explanation for MR value change or allocation.*
Critical Path	*Narrative describing changes impacting the critical path(s) to the selected program end milestone with mitigation plan.*
Driving Path	*Destination of driving path, narrative describing changes impacting the driving path(s) to the selected tasks/milestones with mitigation plan.*
Schedule Margin	*If used, task(s) and duration(s) associated with schedule margin and explanation of schedule margin change from prior report.*
Schedule Risk Assessment (SRA)	*Dates of SRA, results of most recent SRA including assumptions, probability of result, analysis of results, and actions taken as a result of the analysis. Changes to schedule and Most Likely EAC based on SRA results.*
Items listed in this table are required for all contracts with IPMDAR requirement. The frequency for each item shall be monthly unless otherwise annotated in Block 16 of the CDRL and may be identified with a periodicity that meets management needs.	

Table 2.2 - Detailed Analysis Table - Tailorable Elements

Topic	Description
Staffing Changes	*Major changes to staffing (reported by organization) and reasons for changes, major risks in staffing projections with explanation of impact(s)*
Major Subcontractors/ Supplier Changes	*Identification of major subcontractors with EVM flowdown requirements to include those not yet definitized*
Rates	*Identify impact of rate changes to EAC and/or MR at the contract level*
Schedule Health	*Results of any internal schedule health analysis*
Supplemental Information	*Summary level information to amplify and explain data provided within the IPMDAR*
Block 16 of the CDRL shall identify any additional tailored in items listed in this table. The frequency for each item shall be annotated in Block 16 of the CDRL and may be identified with a periodicity that meets management needs.	

Section C

3. IPMDAR Supplemental Guidance

3.1. CDRL Form DD1423-1 Guidance

3.1.1. APP (Approval) Code (Block 8)

There are two options for Approval code; “A” for required before the final submission of the IPMDAR and “N/A” for not applicable.

Note: Placing an “A” in Block 8 constitutes a contractual action and requires additional guidance in Block 16 for the amount of time the Government has to review the data item and provide a response.

3.1.2. Reporting Frequency (Block 10)

Enter the frequency of the report. The IPMDAR should be delivered at least monthly. (NOTE: If the contractor is using weekly EVM, weekly schedule performance data or native file may be provided as an adjunct to the submission of the full report. The contractor and Government should discuss data availability and delivery; and tailor the CDRL appropriately.)

3.1.3. Date of First Submission (Block 12)

Enter “See Block 16” and describe further in Block 16. See tailoring section below for sample CDRLs.

3.1.4. Date of Subsequent Submissions (Block 13)

Enter “See Block 16” and describe further in Block 16. The IPMDAR DID specifies a default delivery of all the IPMDAR requirements/files no later than 16 working days after the end of the contractor’s accounting period.

3.1.5. Remarks (Block 16)

This block is used to tailor the requirements of the DID. Tailoring may include the items and examples as follows:

3.1.5.1. Security Requirements

All IPMDAR requirements for delivery and marking are subject to security requirements unique to the contract or contractor. If required, the CDRL must specify security requirements that supersede DID requirements. All electronic file deliverables should include the appropriate security designations.

3.1.5.2. Subcontractor Flowdown

Discussions between the prime and the subcontractor(s) should occur during pre-award. The prime and the subcontractor(s)' reporting periods should be discussed to identify any misalignments in order to reach an agreed-to delivery schedule of each of the datasets. Regardless of any reporting period discrepancies, the prime contractor remains responsible for all datasets and narratives to be submitted NLT sixteen business days after the prime contractor's accounting calendar. This would ensure that there is no misunderstanding on when the datasets will be delivered from the subcontractor(s) to the prime. The prime and subcontractor(s) may have different month-end/status dates in their individual IMSs.

In order to flow down the requirement, the prime's CDRL should contain the following language:

Subcontractor Reporting: Prime contractors are responsible for flowing down IPMDAR requirements contained in their prime contracts to all subcontractors who meet the reporting thresholds specified in the DAU MDID EVMS Reporting Requirements Taable, or as required by the program office. This includes requiring subcontractors to electronically report directly to the EVM-CR.

3.1.5.3. Subcontractor Integration

3.1.5.3.1. Subcontractor Direct Reporting to Government

In most cases, the Direct Reporting Contractor is the prime contractor, who is responsible for managing and reporting the cost and schedule for the entire effort, including integration of suppliers and contractors. In some cases, the IPMDAR allows for the Government to receive subcontractor IPMDARs directly from the subcontractor, which can make that subcontractor a direct reporting contractor as well. This is most often the case when the following conditions are met when the subcontractor is identified for EVM flow down.

The Government might want more detailed insight into schedule performance, hours planned, actual labor rates, or performance, than the subcontractor is permitted to provide the prime contractor due to proprietary information and future competitive procurements. In these cases, the Government can identify a subcontractor as a Direct Reporting Contractor, and the subcontractor will provide a full IPMDAR to the Government, in addition to the summarized information provided to the prime contractor.

3.1.5.3.2. Subcontractor Reporting to the Prime

If a subcontractor submits directly to the Government, they must still supply the prime with their data. The prime's CDRL should contain the following language:

Subcontractor Integration: The IPMDAR shall include all discrete work, subcontractors shall supply the prime contractor with their non-sensitive data (e.g., dollars or hours, etc.), so that it can be incorporated into the prime contractor's IPMDAR.

Subcontractors may have different reporting dates on the contract than the prime, but must adhere to the compliance and standard set forth by the contract. It is up to the Government and contractor(s) to determine the best use case for reporting dates. Subcontractor integration using the one-month lag approach should be discouraged.

3.1.5.4. Preliminary Data Report

A preliminary report is an optional quick-look of the schedule assessment and cost information before the final delivery. It omits the Performance Narrative Report, and, if desired by the Government and agreed to by the contractor, the CDRL may specify that certain reports (e.g., the Contract Performance Dataset) be delivered as preliminary data within seven working days with the remaining components delivered no later than sixteen working days. Preliminary reports may be used to determine the reportable variances under the Government selection process. “Preliminary” indicates early information that does not necessarily match the contractor's final submission. It is a glimpse (or showing the trend) of what may be to come in the final submission due later in the month. It is recommended that preliminary data should only be prescribed in an incremental delivery scheme.

3.1.5.5. Modifications

Considerations for major subcontractors such as removing the requirement for both dollars and hours from the cost performance dataset should be discussed and agreed upon prior to finalization of the contract.

3.1.5.6. Final Contractual Submission

The final submission is the final report submitted in the EVM-CR per Block 16. This acts as the latest and greatest data to supersede all incremental reports in the same month. Typically, this is when the last significant milestone/deliverables, as defined by the contract, have been accomplished and remaining risk areas have been mitigated with program office agreement/acknowledgement.

3.2. Elements of Cost

The IPMDAR requires data to be reported by Element of Cost (Labor, Materials, Subcontractor, and ODC). Each of the _HasElemenetOfCostValue settings in the DatasetConfiguration table of the CPD must be set to TRUE and each reported metric must be provided in total and by EOC. The reported “Total” value for each metric (in the associated Value_Dollars field) is provided consistent with the NonAdd flag settings in the Dataset Configuration table.

a. The EOC values can be provided as direct values or consistent with the NonAdd flags. For example, direct labor would be encoded in the Value_Dollars_LAB_Direct field while values consistent with the NonAdd flags are encoded in the Value_Dollars_LAB field.

b. While it is not expected that EOC reporting will be tailored/removed, it is anticipated that prime/subcontractor requirements may differ. If EOC values are not required, then the HasElementOfCostValue settings in the DatasetConfiguration table is set to FALSE.

3.3. Constraints with Common Scheduling Tools

The IPMDAR DID requires identification of constraints. Constraints may not allow the schedule to project future events based on the logical relationships in the IMS. Hard constraints, those that prevent tasks from slipping, especially limit the IMS's forecasting ability. Constraints must include a note field that explains why the constraint was used. This helps users of the IMS to understand which scenarios may cause distorted forecast dates or the assumptions under which the schedule is based. Rationale and constrained dates for these tasks should not change often, if at all.

Government can consider tailoring the CDRL to exclude from justification all constraints that affect "early" dates at or less than twenty working days from the current status period as these tasking should be a minority of the current tasks in each delivery and would have little impact on downstream activities.

3.4. Applying the IPMDAR DID When EVMS DFARS Clause is not Applicable

The Government may apply the Schedule (comprised of both the Native Schedule File and/or the Schedule Performance Dataset (SPD)) deliverable of the IPMDAR DID when the DFARS 234.252-7002 EVM requirement is not on contract. The Schedule is applied to all development, major modification, and low rate initial production efforts.

As the IPMDAR DID relates to the Contract Performance Dataset (CPD), Schedule and Performance Narrative Report, this paragraph defines the only paragraphs applicable to the Schedule (both native Schedule File and SPD) and Performance Narrative, for Schedule only, when DFARS 234.252-7002 (EVM requirement) does not apply. In this special situation, the remainder of the IPMDAR DID is eliminated except the referenced paragraphs: 1.1, 1.2.2, 1.2.3 (Schedule only), 1.4, 1.4.1, and 2.1 thru 2.4.1.1.

If desired, the CDRL can tailor out the requirement for the SPD portion of the Schedule deliverable. The decision to tailor out the SPD should be a risk-based decision that determines loss of the SPD information to the Government will not negatively impact the program.

3.4.1. Baseline Changes

Baseline changes can be calculated at the control account level (and summed at each level of the structures provided) by comparing the current IPMDAR with the previous IPMDAR submission. Significant baseline changes will be described in the Performance Narrative Report. Contract logs that clearly identify and explain the change, such as the baseline change log, can be provided as a substitute for narrative. Describe the major drivers of these baseline changes (e.g., MR, contract mod) and schedule (e.g., margin, POP extension). Combine cost and schedule analysis into integrated, summarized managerial analysis, at the appropriate level.

3.4.2. Staffing

Baseline and forecast staffing data is calculated at the control account level by taking baseline (BCWS) and forecast (ETC) hours data and dividing it by hours per period provided in the calendar. Staffing

changes will be calculated by comparing the current IPMDAR with the previous submission. The Performance Narrative Report addresses significant baseline and forecast staffing changes, major drivers, and significant changes to time-phasing of baseline and forecasted staffing, as applicable. Generally, the staffing data only contains the prime resources.

3.5. IPMDAR Toolsets

ADA provides access to basic desktop and web-based file utilities for reading, validating, converting and reporting of data.

The IPMDAR Contract Performance Dataset (CPD) and Schedule Performance Dataset (SPD) are zipped collections of JSON encoded data tables that must comply with the published File Format Specifications (FFS) and Data Exchange Instructions (DEI).

The ADA IPMDAR toolset can convert CPD and SPD files to/from formatted data tables as worksheets in Excel format. This allows basic viewing and editing of IPMDAR files. The toolset is also capable of producing an empty Excel template file which can be used to manually prepare an IPMDAR file. Note: For very large IPMDAR files, some CPD and SPD tables are converted to CSV files rather than tables in an Excel worksheet.

The toolset performs validations of CPD and SPD file against the FFS, the DEI, as well as additional data integrity and consistency checks. These validations include identification of missing data, incorrect mappings of control account or work package data to parent elements in the WBS or Organizational structure, incomplete reporting calendars, missing metadata, etc. The toolset also performs cross-file validations, for example checking for consistency of mapping between the SPD task and the CPD Control Account/Work Package IDs. These same validation rules are contained within the EVM-CR and are part of the submissions/review workflow.

The toolset allows a CPD or SPD to be exported to a legacy IPMR-compatible XML format. This allows organizations that do not have an IPMDAR-compatible system to ingest IPMDAR data.

The toolset allows IPMDAR files to be converted to flattened data (Excel or CSV) suitable for use analysis tools such as Pivot Tables, Power BI, etc. Specific exports are provided to support specific reporting and analysis activities. The primary exports include 1) CPD detailed CA/WP-level data, 2) SPD Task data, 3) SPD Resource data, and 4) SPD Task relationships data.

3.6. CPD/SPD FFS

Element of Cost (EOC): IPMDAR CPD file is required to be reported with the (EOC) details provided. The DID defines EOC as Labor, Materials, Other Direct, and Subcontractor. Each of the 5 main cost metrics tables (the 3 to-date tables [BCWS, BCWP, ACWP] and the 2 at complete tables [BCWS, EST]) are required to be reported with EOC details. However, the File Specification allows for the potential that the EOC can be turned off for each metric individually for each of the 5 metrics. This is to allow for technical flexibility only and to allow for potential applications not specifically tied to reporting consistent with the IPMDAR DID (for example, a sub reporting to a prime). The DID defines the requirement for required data.

The 5 main cost metric tables require as per the FFS that the cost data to be reported as “loaded values” consistent with the defined NonAdd flag settings. This representation of data is REQUIRED. In addition, the FFS allows for the main metric cost tables to include values to be reported as Direct (in total as well as by EoC as indicated by the EoC settings in the configuration table). In addition, the FFS allows for the option of including the indirect values (OH, GA, and COM) as detailed reported values against the CA or WP level as indicated in the configuration settings. Reporting values as direct and providing indirect values in the details against the CA/WP is considered optional by the DID.

Most of the Dataset Metadata fields are set as nullable (aka optional) according to the FFS. However, these fields are for the most part considered REQUIRED by the DID. In most cases, these fields should be provided if the data is available. The one notable exception are the EVMSAccepted and EVMSAcceptanceDate fields. These are considered legacy IPMR fields and where removed from the IPMDAR DID. These fields should be considered optional and are NOT REQUIRED.

In the ContractsData table, the FFS includes 4 separate Quantity fields. These are considered legacy IPMR fields and were intentionally removed from the IPMDAR. The DAR FFS allows for these values but they should be considered OPTIONAL and are not expected to be provided in most cases.

Several fields throughout the entire CPD FFS are indicated as nullable but this should not be considered as “optional”. In many cases a field may be considered optional because the value may not be available in some situations. For example, in the ControlAccounts table most of the date fields are nullable as the dates may not be available in all cases. Prior to setting a baseline it is possible Baseline dates will not be available. Prior to activity starting on a CA, there will not be an actual start date. Date fields should be used to the extent the data is available and this data will be “sanity checked” against other information in the CPD and SPD.

Within the SPD, most of the same rules of engagement hold. Many fields are tagged as nullable but in general the data should be provided if it is available. From a very top-level perspective, the most critical data is the DatasetMetadata, ProjectScheduleData, Tasks, and TaskScheduleData. The various Calendar tables as well as TaskConstraints and TaskRelationships are critical for capturing and sanity checking the defined schedule logic. The SPD FFS also supports encoding of resource data against your schedule.

4. Appendix – Reference Documents

IPMDAR DID (DI-MGMT-81861C)

Defines the content, format, and intended use of the IPMDAR data required of a contractor and is included in the CDRL.

Earned Value Management Implementation Guide (EVMIG)

The DoD EVMIG describes EVM Concepts and Guidelines and provides guidance for Government use of EVM, including guidance for applying EVM requirements to contracts, an introduction to analyzing performance, and a discussion of baseline review and maintenance and other post award activities.

Earned Value Management System Interpretation Guide (EVMSIG)

The DoD EVMSIG is used to assess EVMS compliance with the 32 Guidelines contained within the EIA-748. Serves as the authoritative source for EVMS interpretive guidance and contains definitions of common EVM terms.

MIL-STD-881 (Current Version)

Provides commodity-specific work breakdown structure (WBS) templates, which the Government can use to develop a product-oriented contract work breakdown structure (CWBS), specific to the acquisition. The CWBS is a Government approved WBS for management and reporting and the Contractor's discretionary extension to lower levels, in accordance with Government direction and the contract statement of work (SOW). It includes all the elements for the products and/or services that are the responsibility of the contractor in the performance of the contract. It is the framework for Contractor estimating, planning, scheduling, budgeting, contracting, systems engineering, configuration management, risk management, and performance management. The Government relies on the CWBS as the basis for communicating and reporting cost, schedule, and technical performance via the IPMDAR.

EIA-748 EVMS Standard

The EIA-748 Guidelines are set of guidelines that provide a consistent basis to assist the Government and the contractor in implementing and maintaining an acceptable and compliant EVM system.

Contract Business Analysis Repository (CBAR) Tool

DCMA provides access to indirect and direct rates, status of business systems (including EVMS approval) and withholds, CAS disclosure statements, CAS non-compliances, FPRA/FPRP/FPRR with historical actual costs, IR&D and C&P information via CBAR. Access is available to Government employees. Information on how to register for access to CBAR can be found at the DCMA website, https://www.dcma.mil/WBT/CBAR, by downloading the user manual.

-End of Document-