Integrated Program Management Data Analysis Report (IPMDAR)

Implementation & Tailoring Guide

David F. Tervonen

Deputy Director, Integrated Program Management

Acquisition Analytics and Policy

28 October 2020

Approved for Public Release 21-S-0187

Table of Contents

Section A

The Integrated Program Management Data and Analysis Report (IPMDAR) Data Item Description (DID) DI-MGMT-81861B 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-81861B). 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, Analytics and Policy (AAP), via the AAP website (http://www.acq.osd.mil/evm), using the Interpretation and Issue Resolution (IIR) link. This document may be changed with DoD AAP 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. This section also has sample documents and language for further guidance.

Section B

Each sub-section below references and is aligned to paragraphs in the IPMDAR DID (DI-MGMT-81861B). 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 Integrated Program Management Data and Analysis Report (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 in order 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), and time-phased future baseline (BCWS) and ETC forecast by CA (or WP).

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, Analytics and Policy (AAP) Earned Value Management (EVM) 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 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 AAP 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, CLINS, etc.). Help desk contact information can be found on the AAP EVM 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.

1.6. Electronic Submission and Files

1.6 Electronic Submission and Files. Refer to the AAP EVM 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 AAP 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

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

later than sixteen (16) business days after the contractor's accounting period end date. The CDRL may include incremental delivery and all of 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. Historical Contract Performance Data

> *1.6.1.1 Historical Contract Performance Data. 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.

2. Document Requirements

2.1. Data Submission

> *2.1 Data Submission. The IPMDAR shall be provided to the OUSD AAP EVM Division 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) (DI-MGMT-81861B).

The conversation 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 current (as of May 2020) DoDI 5000.02T Table 9 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. Please note: The DoDI 5000.02T Table 9 will eventually transition to the DoDI 5000.UG.

All cost or incentive contracts valued at greater than or equal to $20M should submit all EVM contract deliverables, unless a waiver is obtained by Acquisition, Analytics and Policy (AAP), formerly known as PARCA. 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)*

No additional guidance required.

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.*

No additional guidance required.

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

No additional guidance required.

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, which is a contract scope change that is directed by the Government contracting officer, but has not yet been fully negotiated/definitized.*

Below are examples illustrating the relationship between the scope and the amount planned in an AUW:

Example #1: Authorization for engineering change proposal (ECP) 1234 based on a cost estimate of $100M and subject to an not to exceed (NTE) of $22M at cost. There was no scope tied to 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, the contractor should baseline accordingly.

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 allocated long-lead authorization.

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.*

No additional guidance required.

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]

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

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 definitized scope will necessarily be represented.

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 that may differ from Performance Measurement Baseline (PMB) EAC provided in 2.2.2.2.4.1 due to timing and executive insight.*

The Management and Performance Measurement Baseline (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 accurate 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 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.

2.3.1.8.1. 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 from a point in time to the end of 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 Detailed Analysis 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 from a point in time to the end of 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 Detailed Analysis 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 from a point in time to the end of 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 Detailed Analysis report of the Performance Narrative submission.

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 Baseline (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 or not the contractor thinks that the funding will cover all of those costs. Engineering Change Proposals (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 direct, indirect, undistributed budget (UB), management reserve (MR), and over target baseline (OTB)).*

Contractual scope that is removed is typically called a de-scope. De-scoped work often begins with a contractual action called a stop-work order. It may be for the total contract or more typically a subcomponent. The difficulty of this scenario is that stop-work order rarely has budget associated with it. The contractor must then stop work immediately on that portion of effort.

At this point, the CBB and total allocated budget (TAB) should be reduced. Theoretically, all of the scope and budget are removed in the same month that the de-scope is processed. In this case, there would be no disconnect between the contract value and the EVM baseline.

However, in practice, when a de-scope occurs the contractor may need one or two accounting cycles to remove the budget for the work from the baseline. In this case, the CBB temporarily will be greater than the Negotiated Contract Cost. AUW and UB cannot be negative at any time. The proper procedure is to report the stop-work in the Executive Summary discussions until the work has been removed from the PMB.

When de-scoping, the amount of budget returned should be based on several factors. BCWP to date is the key factor. The reason is that the scope of work is being removed and BCWP represents the scope of work completed. Percent complete is defined as BCWP/BAC. Work remaining is defined as BAC – cumulative BCWP. The work remaining represents the deleted scope.

The primary de-scope value is the technical work. However, MR is created from negotiated cost; therefore, the proposed de-scope value may additionally need to include MR. The percentage of MR included in the de-scope should be based on the percentage that was removed to establish the baseline for the deleted work.

Likewise, ETC is based on the contractor's assessment of remaining work. The de-scoped value generally is not affected by ETC. The negotiated value of the original scope and work performed to date are the primary drivers.

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.

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 Performance Measurement Baseline (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.*

No additional guidance required.

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 date that all reprogramming adjustments were completed, if applicable.*

This date represents the date that all reprogramming adjustments were completed. This is the date of the most recent OTB/OTS if multiple formal reprogramming efforts have occurred.

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.*

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)*

No additional guidance required.

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 that detail data is reported against. The reporting calendar shall span the entire contractual period of performance (PoP). 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 in the appropriate structure. SLPPs are aggregations of work for far-term efforts that are not 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)*

WBS and Organizational Structure should follow guidance from the contractor's System Description. If population of the WBS and Organizational Structure are not addressed in the System Description, then the default guidance should come from program management.

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 for in-scope, but unplanned 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 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. Performance Measurement Baseline (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 of 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.*

No additional guidance required.

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:

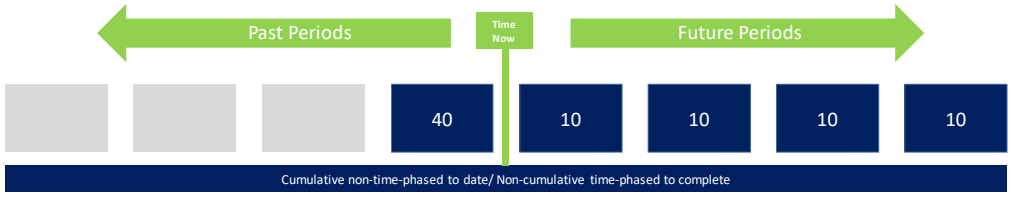

Figure 1 - Time-Phased to Complete Data

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:

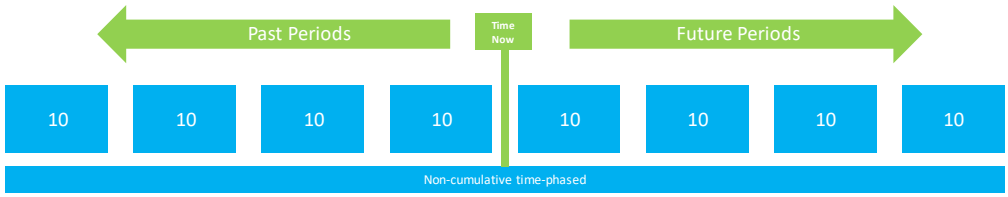

Figure 2 - Historical Contract Performance Data

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:

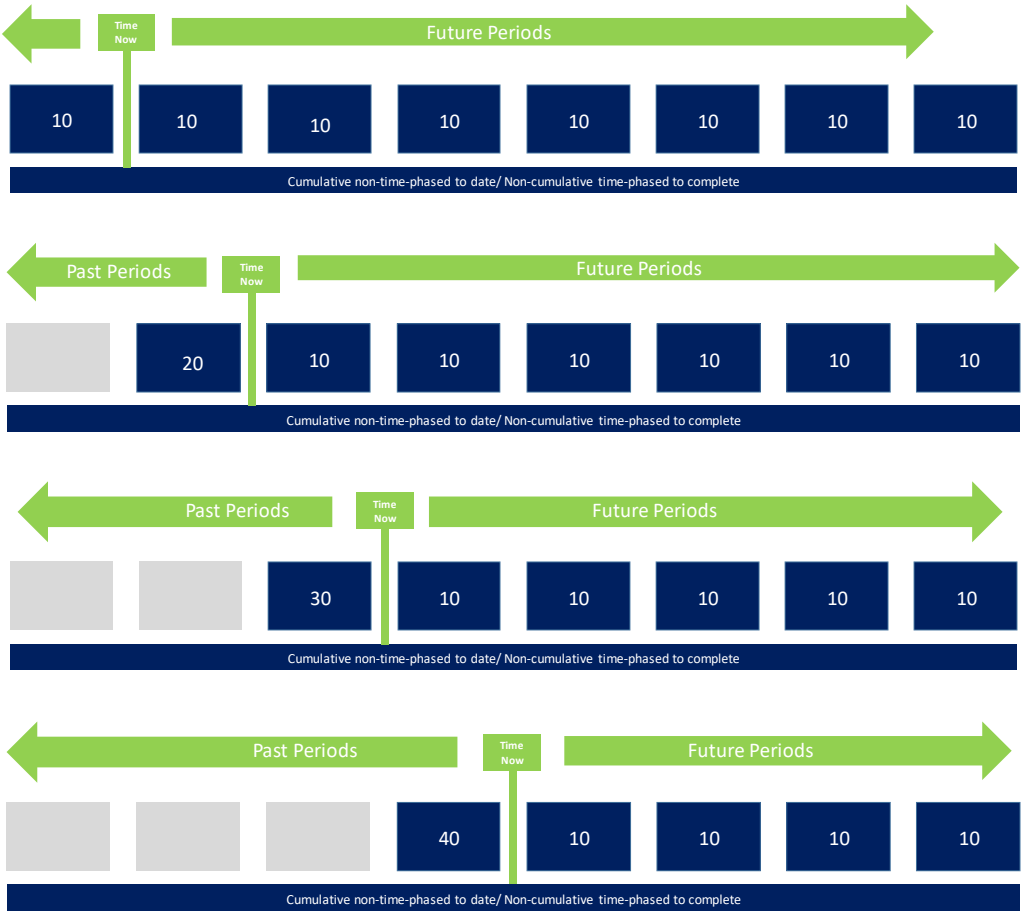

Figure 3 - Full Database Back-up

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. Reporting Adjustments

> *2.3.2.5.4 Reporting 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 actual cost of work performed (ACWP) is typically reported.

Refer to the OTB/OTS Guide, which is located on the AAP website (http://www.acq.osd.mil/evm), 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.

No additional guidance required.

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. Schedule shall reflect accurate remaining durations, start dates, and finish dates for all tasks/activities and milestones in respect to the status date.

No additional guidance required.

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.

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. Task/Activities

> *2.4.2.3 Tasks/Activities. Provide elements of work with duration, cost, logical relationships/dependencies, and resource requirements. 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 as long as 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 shall tie to the CPD.*

Tasks in the schedule must be tagged contract account and work package as appropriate. This is accomplished by using the corresponding ControlAccountID and WorkPackageID fields in the Task table of the Schedule Performance Dataset (SPD) (SPD FFS 2.2.9). If a Contract Performance Dataset (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 TaskPlaninngLevelEnum 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 included in the Schedule, clearly identify any LOE control accounts, work packages, or planning packages. (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 state 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 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 3.2.1.5, 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). Shall be clearly identified in both the Native Schedule and the SPD deliveries. (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.*

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. 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 both the Native Schedule and the SPD deliveries. (Refer to SPD FFS 2.2.10)*

Refer to the Earned Value System Interpretation Guide (EVMSIG), located on the AAP website (http://www.acq.osd.mil/evm), 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 IMS at a level necessary for a realistic critical path. The Government may require direct reporting of a subcontractors IMS.

For those subcontractors, 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 to provide current status for the parallel tasks that are in the prime Integrated Master Schedule. If the Government requires, the subcontractor 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 schedules not statused on the subcontractor date within the prime IMS will not integrate with the subcontractor SDRL 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.

Resource loaded schedule is not intended to replicate resources contained in supplemental schedules such as Material/Enterprise Requirements Planning (M/ERP).

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.*

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, 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), an Over Target Baseline/Over Target Schedule (OTB/OTS), if any. 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.*

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 Performance Measurement Baseline (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 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 2.4.3.5.*

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.*

No additional guidance required.

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 2.4.3.5 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 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: 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: Current Period Cost and Schedule Variances +/- $50K
   Cumulative Cost and Schedule Variances +/- $100K
   At Complete Variances (BAC-EAC) +/- $250K

3. For Large Programs(>$1B): 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 DoDI 5000.02, 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 (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 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 __HasElemenetOfCostValues 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

AAP 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 AAP 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 OBS structures, 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.

4. Sample Contract Data Requirements Lists (CDRLs)

4.1. Sample CDRL, Full-Reporting, Monthly Delivery, No Tailoring, Subcontractor integrated into Prime delivery.

This an example of a DOD unclassified, non-tailored DD-1423. For notional reference only. Procuring Contracting Officers (PCOs) should work with local agency/service Earned Value Lead for protocol and more guidance. YELLOW highlighted areas indicate sections that require entry, editing/selection among a choice of language (and deletion of language providing direction on modifying CDRL).

CONTRACT DATA REQUIREMENTS LIST *(1 Data Item)*			*Form Approved* *OMB No. 0704-0188*
Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302 and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. Please DO NOT RETURN your form to either of these addresses. Send completed form to the Government Issuing Contracting Officer for the Contract/PR No. Listed in Block E.			
A. CONTRACT LINE ITEM NO.	B. EXHIBIT A	C. CATEGORY: TDP T M OTHER: X	
D. SYSTEM/ITEM	E. CONTRACT/PR NO.	F. CONTRACTOR	
1. DATA ITEM NO. XXXX	2. TITLE OF DATA ITEM Integrated Program Management Data and Analysis Report (IPMDAR)	3. SUBTITLE Page 1 of 3	
4. AUTHORITY (Data Acquisition Document No.) DI-MGMT-81861B	5. CONTRACT REFERENCE SOW PARA X.X.X	6. REQUIRING OFFICE EVM Organization	

7. DD 250 REQ	9. DIST STATEMENT REQUIRED	10. FREQUENCY	12. DATE OF FIRST SUBMISSION	14. DISTRIBUTION
LT		MTHLY	SEE 16	
8. APP CODE		11. AS OF DATE	13. DATE OF SUBSEQUENT SUBMISSION	
N/A		N/A	SEE 16	

a. ADDRESSEE	b. COPIES		
	Draft	Final	
		Reg.	Repro
EVM-CR		1	
EVM Organization		1	
PMA-XXX		1	

16. REMARKS

Block4 "Authority" - The Contractor shall provide monthly IPMDARs per DID DI-MGMT-81861B except as modified per the following:

Contract Performance Dataset (CPD), Schedule (Native Schedule File and Schedule Data set (SD)) and Performance Narrative Report (Executive Summary and Detailed Analysis) Instructions:

A.) '1.2.1. Contract Performance Dataset (CPD)". The CPD shall be submitted in dollars and hours as part of the original JSON submission. Subcontractors with IPMDAR flow down may submit dollars or hours [choose, delete as appropriate] as part of the original Prime submission and provide a separate JSON file with both dollars and hours file directly to the Government to protect data sensitivities related to rates.

B.) '1.5. Data Repository" and "1.6 Electronic Submission and File Formats": Data in accordance with the applicable DOD approved File Format Specifications (FFS) and Data Exchange Instructions (DEI) is to include all structures and units to at least the control account/work package level [choose, delete as appropriate].

C.) **Subcontractor Integration**: Data for Subcontractors with an IPMDAR DID flow down requirement shall be integrated with the Prime's IPM DAR CDRL delivery.

Schedule:

D.) '2.4.2.20. Data Dictionary for Native Schedule File': The first monthly analysis narrative submission for the Native Schedule shall include the 'Schedule Assumptions' and 'Data Dictionary'. Any change, post-first submission, to the 'Schedule Assumptions' or 'Data Dictionary' requires re-submittal of the information with the affected IPMDAR deliverable.

E.) '2.4.2.21. Schedule Risk Assessment (SRA) - Reporting Frequency': In addition to IPMDAR DID requirements and reporting of any SRAs conducted internally by the Contractor, the Contractor shall conduct follow on SRAs which shall be facilitated by participants from the Government as established by the PMA on a quarterly / semiannual / annual [choose, delete as appropriate]. A SRA shall be scheduled to support the Government Estimate-at-Complete (EAC) process. Additionally, an SRA can be performed outside of routine scheduled occurrences, at the request of the Government, particularly when the schedule is a significant issue for the Government due to operational requirements, funding limitations, or when scheduling is considered a major risk element to the acquisition effort.

15. TOTAL		3	

G. PREPARED BY	H. DATE	I. APPROVED BY	J. DATE

CONTRACT DATA REQUIREMENTS LIST *(1 Data Item)*	*Form Approved* *OMB No. 0704-0188*

Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302 and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. Please DO NOT RETURN your form to either of these addresses. Send completed form to the Government Issuing Contracting Officer for the Contract/PR No. Listed in Block E.

A. CONTRACT LINE ITEM NO.	B. EXHIBIT A	C. CATEGORY: TDP T M OTHER: X

D. SYSTEM/ITEM	E. CONTRACT/PR NO.	F. CONTRACTOR

1. DATA ITEM NO.	2. TITLE OF DATA ITEM	3. SUBTITLE
XXXX	Integrated Program Management Data and Analysis Report (IPMDAR)	Page 2 of 3

4. AUTHORITY (Data Acquisition Document No.)	5. CONTRACT REFERENCE	6. REQUIRING OFFICE
DI-MGMT-81861A	SOW PARA X.X.X	EVM Organization

7. DD 250 REQ	9. DIST STATEMENT REQUIRED	10. FREQUENCY	12. DATE OF FIRST SUBMISSION	14. DISTRIBUTION
LT		MTHLY	SEE 16	
8. APP CODE		11. AS OF DATE	13. DATE OF SUBSEQUENT SUBMISSION	
N/A		N/A	SEE 16	

16. REMARKS (Continued)

Block4 "Authority" (continued):

Performance Narrative Report – Detailed Analysis – Variance Analysis:

F.) 2.5.3.4 Variance Analysis Selection. Variance analysis shall be presented using 'dollars' / 'hours' [choose, delete as appropriate] as the basis.

G.) General: If there are no changes to the reportable element problem analysis, expected impacts, or corrective action status, the contractor may specify "no changes since the last reported analysis" and reference the IPMDAR date when the narrative was reported.

SELECT FROM THE FOLLOWING 3 OPTIONS FOR VARIANCE REPORTING. DELETE OPTIONS NOT SELECTED:

OPTION 1 for INCREMENTAL DELIVERY ONLY

H.) a.) '2.5.3.4.1. Government Identified Control Account Variance: [Notionally] The contractor submits the Native Schedule and SPD by the 5th business day after the contractor's accounting month end and submits CPD and Executive Summary by the 10th business day after the contractor accounting month end. Then the Government has three days to review, analyze the data and informs the contractor the list of control accounts for detailed variance analysis. The contractor submits the Detailed Analysis

a. ADDRESSEE	b. COPIES		
	Draft	Final	
		Reg.	Repro
EVM-CR		1	
EVM Organization		1	
PMA-XXX		1	

15. TOTAL		3	

Report by the 16th business day after the contractor accounting month end.

OPTION 2

I.) a.) 2.5.3.4.2 Government Specified Variance Analysis Thresholds'. Control account variances that exceed the category thresholds identified below are selected and reported:

b.) Pool of Reportable Variances are determined by the following thresholds:

PLEASE CONSULT WITH YOUR PMO TO DETERMINE VARIANCE THRESHOLDS FOR YOUR PROGRAM.

1) Current cost variances exceeding +/- $XXK or +/- Y%
2) Current schedule variances exceeding +/- $XXK or +/- Y%
3) Cumulative cost variances exceeding +/- $XXK and +/- Y%
4) Cumulative schedule variances exceeding +/- $XXK and +/- Y%
5) Variances at completion exceeding +/- $XXXK and +/- Y%

Percentages determined using reporting level BCWS and BCWP as the base (denominator)

Variance thresholds shall be reviewed periodically to ensure the threshold levels are commensurate with the changing program risks and may be adjusted by contract modification with no change in contract price.

G. PREPARED BY	H. DATE	I. APPROVED BY	J. DATE

CONTRACT DATA REQUIREMENTS LIST *(1 Data Item)*	*Form Approved* *OMB No. 0704-0188*

Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302 and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. Please DO NOT RETURN your form to either of these addresses. Send completed form to the Government Issuing Contracting Officer for the Contract/PR No. Listed in Block E.

A. CONTRACT LINE ITEM NO.	B. EXHIBIT A	C. CATEGORY: TDP T M OTHER: X

D. SYSTEM/ITEM	E. CONTRACT/PR NO.	F. CONTRACTOR

1. DATA ITEM NO. XXXX	2. TITLE OF DATA ITEM Integrated Program Management Data and Analysis Report (IPMDAR)	3. SUBTITLE Page 3 of 3

4. AUTHORITY (Data Acquisition Document No.) DI-MGMT-81861A	5. CONTRACT REFERENCE SOW PARA X.X.X	6. REQUIRING OFFICE EVM Organization

7. DD 250 REQ LT	9. DIST STATEMENT REQUIRED	10. FREQUENCY MTHLY	12. DATE OF FIRST SUBMISSION SEE 16
8. APP CODE N/A		11. AS OF DATE N/A	13. DATE OF SUBSEQUENT SUBMISSION SEE 16

16. REMARKS (Continued)

Block4 "Authority" (continued):

OPTION 3

J.) '2.5.3.4.3 Specific Number of Control Account Variances': The contractor will report the variance analysis according to the requirement below (notional per program risk):

a. Current cost variances: top X variances
b. Current schedule variances : top X variances
c. Cumulative cost variances : top X variances
d. Cumulative schedule variances exceeding : top X variances
e. Variances at completion exceeding : top X variances

Performance Narrative Report – Detailed Analysis

2.3.5 Detailed Analysis
'Table 2.1 - Detailed Analysis Table – Required Elements**:** provide explanations in the Performance Narrative Report Detailed Analysis in accordance with IPMDAR DID with the additional following definitions:

K.) Baseline Changes: Ensure that the following are covered in the Performance Narrative Report Detailed Analysis for baseline changes:

1) Significant Performance Measurement Baseline (PMB) differences (absolute values exceeding +/- X% [modify based on history/analysis])

14. DISTRIBUTION			
a. ADDRESSEE	b. COPIES		
	Draft	Final	
		Reg.	Repro
PMA-XXX		1	
EVM Organization		1	
EVM-CR		1	

as compared to the previous IPMDAR reported PMB shall be explained in the Performance Narrative Report Detailed Analysis.

2) Significant Authorized Baseline Changes shall be explained in the Performance Narrative Report Detailed Analysis. "Significant Authorized Baseline Changes" are defined as the largest baseline changes occurring during the reporting period that in total represent at least X% [modify based on history/analysis] (dollar value) of the reporting month's approved change requests to the PMB.

'Table 2.2 - Detailed Analysis Table – Tailorable Elements**:** provide explanations in the Performance Narrative Report Detailed Analysis in accordance with IPMDAR DID with the additional following definitions:

L.) Staffing Changes: 'Major changes' to staffing are defined as a change of +/- X% [modify based on history/analysis] or greater in the reported organizational level staffing as compared to the previous IPMDAR submittal.

Block 12 "Date of First Submission" - instructions:

~~M.)~~ '1.8.1. Monthly Submissions Requirement': The IPMDAR authoritative data consisting of the Contract Performance Dataset (CPD), Schedule (Native Schedule File and Schedule Dataset) and Performance Narrative (Executive Summary and Detailed Analysis) shall be submitted no later than 16 business days after the end of the first full accounting period following Authorization to Proceed (ATP).

Block 13 "Date of Subsequent Submissions" - instructions:

~~N.)~~ '1.8.1 Monthly Submissions Requirement": IPMDAR authoritative data consisting of the Contract Performance Dataset (CPD), Schedule (Native Schedule File and Schedule Dataset) and Performance Narrative (Executive Summary and Detailed Analysis) shall be submitted no later than 16 business days after the close of the contractor's monthly accounting period.

Block 14 "Distribution" - instructions:

O.) All IPMDAR files must be electronically submitted to the EVM Central Repository (EVM-CR). The EVM-CR can be located through the AAP website (https://www.acq.osd.mil/evm/#/home).

15. TOTAL		3	

G. PREPARED BY	H. DATE	I. APPROVED BY	J. DATE

4.2 Sample CDRL, Tailored-Reporting, Incremental Delivery, Direct Reporting Subcontractor (separate Subcontractor delivery from Prime deliverable), Monthly Historical File Delivery

This an example of a DOD unclassified, non-tailored DD-1423. For notional reference only. Procuring Contracting Officers (PCOs) should work with local agency/service Earned Value Lead for protocol and more guidance. YELLOW highlighted areas indicate sections that require entry, editing/selection among a choice of language (and deletion of language providing direction on modifying CDRL).

CONTRACT DATA REQUIREMENTS LIST *(1 Data Item)*	*Form Approved* *OMB No. 0704-0188*

Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302 and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. Please DO NOT RETURN your form to either of these addresses. Send completed form to the Government Issuing Contracting Officer for the Contract/PR No. Listed in Block E.

A. CONTRACT LINE ITEM NO.	B. EXHIBIT A	C. CATEGORY: TDP T M OTHER: X
D. SYSTEM/ITEM	E. CONTRACT/PR NO.	F. CONTRACTOR
1. DATA ITEM NO. XXXX	2. TITLE OF DATA ITEM Integrated Program Management Data and Analysis Report (IPMDAR)	3. SUBTITLE Page 1 of 3
4. AUTHORITY (Data Acquisition Document No.) DI-MGMT-81861B	5. CONTRACT REFERENCE SOW PARA X.X.X	6. REQUIRING OFFICE EVM Organization

7. DD 250 REQ LT	9. DIST STATEMENT REQUIRED	10. FREQUENCY MTHLY	12. DATE OF FIRST SUBMISSION SEE 16	14. DISTRIBUTION
8. APP CODE N/A		11. AS OF DATE N/A	13. DATE OF SUBSEQUENT SUBMISSION SEE 16	

16. REMARKS

Block4 "Authority" - The Contractor shall provide monthly IPMDARs per DID DI-MGMT-81861B except as modified per the following:

Contract Performance Dataset (CPD), Schedule (Native Schedule File and Schedule Data set (SD)) and Performance Narrative Report (Executive Summary and Detailed Analysis) Instructions:

P.) '1.2.1. Contract Performance Dataset (CPD)". The CPD shall be submitted in dollars [or hours] only [choose, delete as appropriate] as part of the original JSON submission.

Q.) '1.5. Data Repository" and "1.6 Electronic Submission and File Formats": Data in accordance with the applicable DOD approved File Format Specifications (FFS) and Data Exchange Instructions (DEI) is to include all structures and units to at least the control account/work package level [choose, delete as appropriate].

a. ADDRESSEE	b. COPIES		
	Draft	Final Reg.	Final Repro
EVM-CR		1	
EVM Organization		1	
PMA-XXX		1	

R.) **Subcontractors**:

1) Integrated Subcontractors. Data for Subcontractors with an IPMDAR DID flow down requirement (with contract value less than or equal to $xxxM) [optional, modify delete as appropriate] shall be integrated with the Prime's IPM DAR CDRL delivery unless specified below [delete as appropriate]:

2) Direct Reporting Subcontractors. The following Subcontractors/Subcontracted efforts with an IMPR DID flow down requirement shall submit separate IPMDAR submissions to be delivered with the Prime's IPM DAR CDRL delivery. The information within the subcontractor deliverables shall align with the associated subcontractor accounting data represented in the Prime's IPM DAR CDRL delivery. All tailoring instructions denoted in 'Block 16' of this CDRL also apply to the subcontractor IPMDAR deliverables:

Direct Reporting Subcontracts/Subcontracted Efforts:

a. Subcontractor/Effort NAME
b. Subcontractor/Effort Name

OR [choose, delete as appropriate]

c. Contract Value Greater than $XXXM

15. TOTAL		3	

G. PREPARED BY	H. DATE	I. APPROVED BY	J. DATE

CONTRACT DATA REQUIREMENTS LIST *(1 Data Item)*	*Form Approved* *OMB No. 0704-0188*

Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302 and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. Please DO NOT RETURN your form to either of these addresses. Send completed form to the Government Issuing Contracting Officer for the Contract/PR No. Listed in Block E.

A. CONTRACT LINE ITEM NO.	B. EXHIBIT A	C. CATEGORY: TDP T M OTHER: X

D. SYSTEM/ITEM	E. CONTRACT/PR NO.	F. CONTRACTOR

1. DATA ITEM NO.	2. TITLE OF DATA ITEM	3. SUBTITLE
XXXX	Integrated Program Management Data and Analysis Report (IPMDAR)	Page 2 of 3

4. AUTHORITY (Data Acquisition Document No.)	5. CONTRACT REFERENCE	6. REQUIRING OFFICE
DI-MGMT-81861B	SOW PARA X.X.X	EVM Organization

7. DD 250 REQ	9. DIST STATEMENT REQUIRED	10. FREQUENCY	12. DATE OF FIRST SUBMISSION	14. DISTRIBUTION
LT		MTHLY	SEE 16	
8. APP CODE		11. AS OF DATE	13. DATE OF SUBSEQUENT SUBMISSION	
N/A		N/A	SEE 16	

16. REMARKS (Continued)

Block4 "Authority" (continued):

Schedule:

S.) '2.4.2.20. Data Dictionary for Native Schedule File': The first monthly analysis narrative submission for the Native Schedule shall include the 'Schedule Assumptions' and 'Data Dictionary'. Any change, post-first submission, to the 'Schedule Assumptions' or 'Data Dictionary' requires re-submittal of the information with the affected IPMDAR deliverable.

T.) '2.4.2.21. Schedule Risk Assessment (SRA) - Reporting Frequency': In addition to IPMDAR DID requirements and reporting of any SRAs conducted internally by the Contractor, the Contractor shall conduct annual follow on SRAs which shall be facilitated by participants from the Government as established by the PMA to support the Government Estimate-at-Complete (EAC) process. Additionally, an SRA can be performed outside of routine scheduled occurrences, at the request of the Government, particularly when the schedule is a significant issue for the Government due to operational requirements, funding limitations, or when scheduling is considered a major risk element to the acquisition effort.

Performance Narrative Report – Detailed Analysis – Variance Analysis:

U.) 2.5.3.4 Variance Analysis Selection. Variance analysis shall be conducted using 'dollars' / 'hours' [choose, delete as appropriate] at the control account level and summarized at the Integrated Product Team / WBS / Other [choose, modify, delete as appropriate] level for reporting purposes.

a. ADDRESSEE	b. COPIES		
	Draft	Final	
		Reg.	Repro
PMA-XXX		1	
EVM Organization		1	
EVM-CR		1	

15. TOTAL		3	

V.) General: If there are no changes to the reportable element problem analysis, expected impacts, or corrective action status, the contractor may specify "no changes since the last reported analysis" and reference the IPMDAR date when the narrative was reported.

W.) a.) 2.5.3.4.1. Government Identified Control Account Variance: [Notionally] The contractor submits the Native Schedule and SPD by the 5th business day after the contractor's accounting month end and submits CPD and Executive Summary by the 10th business day after the contractor accounting month end. Then the Government has three days to review, analyze the data and informs the contractor the list of control accounts for detailed variance analysis. The contractor submits the Detailed Analysis Report by the 16th business day after the contractor accounting month end.

b.) Pool of Reportable Variances are determined by the following thresholds:

1) Current cost variances exceeding +/- $XXK or +/- Y%
2) Current schedule variances exceeding +/- $XXK or +/- Y%
3) Cumulative cost variances exceeding +/- $XXK and +/- Y%
4) Cumulative schedule variances exceeding +/- $XXK and +/- Y%
5) Variances at completion exceeding +/- $XXXK and +/- Y%

Percentages determined using reporting level BCWS and BCWP as the base (denominator)

Variance thresholds shall be reviewed periodically, and may be adjusted by contract modification with no change in contract price.

G. PREPARED BY	H. DATE	I. APPROVED BY	J. DATE

CONTRACT DATA REQUIREMENTS LIST *(1 Data Item)*	*Form Approved* *OMB No. 0704-0188*

Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302 and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. Please DO NOT RETURN your form to either of these addresses. Send completed form to the Government Issuing Contracting Officer for the Contract/PR No. Listed in Block E.

A. CONTRACT LINE ITEM NO.	B. EXHIBIT A	C. CATEGORY: TDP T M OTHER: X
D. SYSTEM/ITEM	E. CONTRACT/PR NO.	F. CONTRACTOR
1. DATA ITEM NO. XXXX	2. TITLE OF DATA ITEM Integrated Program Management Data and Analysis Report (IPMDAR)	3. SUBTITLE Page 3 of 3
4. AUTHORITY (Data Acquisition Document No.) DI-MGMT-81861B	5. CONTRACT REFERENCE SOW PARA X.X.X	6. REQUIRING OFFICE EVM Organization

7. DD 250 REQ	9. DIST STATEMENT REQUIRED	10. FREQUENCY	12. DATE OF FIRST SUBMISSION
LT		MTHLY	SEE 16
8. APP CODE		11. AS OF DATE	13. DATE OF SUBSEQUENT SUBMISSION
N/A		N/A	SEE 16

16. REMARKS (Continued)

Block4 "Authority" (continued):

Performance Narrative Report – Detailed Analysis

FOR FURTHER TAILORING, BASELINE CHANGES AND/OR STAFFING CHANGES MAY BE ELIMINATED/TAILORED. PLEASE WORK WITH EVM SUBJECT MATTER EXPERTS TO ENSURE COMPLIANCE WITH REGULATORY REQUIREMENTS. Select among options, modify/delete as appropriate. Options can be combined (i.e. eliminate baseline changes reporting and retain staffing change reporting or vice versa).

OPTION 1 – TAILORED Baseline and/or Staffing Reporting

2.3.5 Detailed Analysis
'Table 2.1 - Detailed Analysis Table – Required Elements**:** provide explanations in the Performance Narrative Report Detailed Analysis in accordance with IPMDAR DID with the additional following definitions:

X.) Baseline Changes: Ensure that the following are covered in the Performance Narrative Report Detailed Analysis for baseline changes:
1) Significant Performance Measurement Baseline (PMB) differences (absolute values exceeding +/- X% [modify based on history/analysis) as compared to the previous IPMDAR reported PMB shall be explained in the Performance Narrative Report Detailed Analysis.
2) Significant Authorized Baseline Changes shall be explained in the Performance Narrative Report Detailed Analysis. "Significant Authorized Baseline Changes" are defined as the largest baseline changes occurring during the reporting period that in total represent at least X%

14. DISTRIBUTION

a. ADDRESSEE	b. COPIES		
	Draft	Final Reg.	Final Repro
PMA-XXX		1	
EVM Organization		1	
EVM-CR		1	
15. TOTAL		3	

[modify based on history/analysis] (dollar value) of the reporting month's approved change requests to the PMB.

'Table 2.2 - Detailed Analysis Table – Tailorable Elements**:** provide explanations in the Performance Narrative Report Detailed Analysis in accordance with IPMDAR DID with the additional following definitions:

OPTION 2 – REMOVAL OF BASELILNE AND/OR STAFFING REPORTING

Y.) Baseline Changes Reporting is eliminated from monthly detailed analysis requirement. The Government reserves the right to request baseline change updates on an ad-hoc basis based on internal reporting.

Z.) Staffing Changes: Reporting on staffing changes is eliminated from monthly detailed analysis. The Government reserves the right to request staffing updates on an ad-hoc basis based on internal reporting.

Historical Contract Performance Data

AA.) "1.6.1.1 Historical Contract Performance Data' and '2.3.2.3.2 Time-Phased-To Complete Data': Time-phased historical from contractor award and to-complete data shall be submitted monthly/quarterly/annually [choose, delete as appropriate]. Submission of an "all periods" file in XXXX [specify file type] format separate from the CPD is acceptable to meet this requirement. Content (dollars/hours/EOCs) and level of reporting shall be comparable to the monthly CPD deliverable.

Block 12 "Date of First Submission" – Incremental Delivery instructions:

BB.) '1.8.1. Monthly Submissions Requirement': The IPMDAR authoritative data consisting of the Contract Performance Dataset (CPD), Schedule (Native Schedule File and Schedule Dataset) and Performance Narrative (Executive Summary and Detailed Analysis) shall be submitted no later than 16 business days after the end of the first full accounting period following Authorization to Proceed (ATP).

CC.) 1.8.1.1 Incremental Delivery": preliminary data consisting of the CPD, Schedule (Native Schedule File) and Executive Summary shall be provided no later than 5 business days after the end of the first full accounting period following Authorization to Proceed (ATP).

Block 13 "Date of Subsequent Submissions" – Incremental Delivery instructions:

DD.) '1.8.1 Monthly Submissions Requirement": IPMDAR authoritative data consisting of the Contract Performance Dataset (CPD), Schedule (Native Schedule File and Schedule Dataset) and Performance Narrative (Executive Summary and Detailed Analysis) shall be submitted no later than 16 business days after the close of the contractor's monthly accounting period.

EE.) 1.8.1.1 Incremental Delivery": preliminary data consisting of the CPD, Schedule (Native Schedule File) and Executive Summary shall be provided no later than 5 business days after the close of the contractor's monthly accounting period.

Block 14 "Distribution" - instructions:

FF.) All IPMDAR files must be electronically submitted to the EVM Central Repository (EVM-CR). The EVM-CR can be located through the AAP website (https://www.acq.osd.mil/evm/#/home).

G. PREPARED BY	H. DATE	I. APPROVED BY	J. DATE

4.3 Sample CDRL – Schedule Only Reporting, Incremental (weekly) Delivery, Direct Reporting Subcontractor (separate Subcontractor delivery from Prime deliverable)

This an example of a DOD unclassified, non-tailored DD-1423. For notional reference only. Procuring Contracting Officers (PCOs) should work with local agency/service Earned Value Lead for protocol and more guidance. YELLOW highlighted areas indicate sections that require entry, editing/selection among a choice of language (and deletion of language providing direction on modifying CDRL).

CONTRACT DATA REQUIREMENTS LIST *(1 Data Item)*			*Form Approved* *OMB No. 0704-0188*
Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302 and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. Please DO NOT RETURN your form to either of these addresses. Send completed form to the Government Issuing Contracting Officer for the Contract/PR No. Listed in Block E.			
A. CONTRACT LINE ITEM NO.	B. EXHIBIT A	C. CATEGORY: TDP T M OTHER: X	
D. SYSTEM/ITEM	E. CONTRACT/PR NO.	F. CONTRACTOR	
1. DATA ITEM NO. XXXX	2. TITLE OF DATA ITEM Integrated Program Management Data and Analysis Report (IPMDAR)	3. SUBTITLE Page 1 of 2	
4. AUTHORITY (Data Acquisition Document No.) DI-MGMT-81861B	5. CONTRACT REFERENCE SOW PARA X.X.X	6. REQUIRING OFFICE EVM Organization	

7. DD 250 REQ	9. DIST STATEMENT REQUIRED	10. FREQUENCY	12. DATE OF FIRST SUBMISSION	14. DISTRIBUTION			
LT		MTHLY	SEE 16	a. ADDRESSEE	b. COPIES		
8. APP CODE		11. AS OF DATE	13. DATE OF SUBSEQUENT SUBMISSION		Draft	Final Reg.	Final Repro
N/A		N/A	SEE 16				

16. REMARKS

Block4 "Authority" - The Contractor shall provide monthly IPMDARs per DID DI-MGMT-81861B except as modified per the following:

Contract Performance Dataset (CPD), as well as any associated Historical and To-complete submissions, are not applicable to this CDRL (eliminated from requirement to report).

The following instructions apply to the Native Schedule File, Schedule Data set (SD) and Performance Narrative Report (Executive Summary and Detailed Analysis) Instructions:

Schedule Performance Dataset (SPD) can be tailored out. Work with PMO to determine deliverable requirements.

A.) **Subcontractors**:

a. ADDRESSEE	b. COPIES Draft	Final Reg.	Final Repro
EVM-CR		1	
EVM Organization		1	
PMA-XXX		1	

1) Integrated Subcontractors. Data for Subcontractors with an IPMDAR DID flow down requirement (with contract value less than or equal to $xxxM) [optional, modify delete as appropriate] shall be integrated with the Prime's IPM DAR CDRL delivery unless specified below [delete as appropriate]:

2) Direct Reporting Subcontractors. The following Subcontractors/Subcontracted efforts with an IMPR DID flow down requirement shall submit separate IPMDAR submissions to be delivered with the Prime's IPM DAR CDRL delivery. The information within the subcontractor deliverables shall align with the associated subcontractor accounting data represented in the Prime's IPM DAR CDRL delivery. All tailoring instructions denoted in 'Block 16' of this CDRL also apply to the subcontractor IPM DAR deliverables:

Direct Reporting Subcontracts/Subcontracted Efforts:

a. Subcontractor/Effort NAME
b. Subcontractor/Effort Name

OR [choose, delete as appropriate]

c. Contract Value Greater than $XXXM

Schedule:

B.) '2.4.2.20. Data Dictionary for Native Schedule File': The first monthly analysis narrative submission for the Native Schedule shall include the 'Schedule Assumptions' and 'Data Dictionary'. Any change, post-first submission, to the 'Schedule Assumptions' or 'Data Dictionary' requires re-submittal of the information with the affected IPMDAR deliverable.

C.) '2.4.2.21. Schedule Risk Assessment (SRA) - Reporting Frequency': In addition to IPMDAR DID requirements and reporting of any SRAs conducted internally by the Contractor, the Contractor shall conduct follow on SRAs which shall be facilitated by participants from the Government as established by the PMA on a quarterly / semiannual / annual [choose, delete as appropriate]. A SRA shall be scheduled to support the Government Estimate-at-Complete (EAC) process. Additionally, an SRA can be performed outside of routine scheduled occurrences, at the request of the Government, particularly when the schedule is a significant issue for the Government due to operational requirements, funding limitations, or when scheduling is considered a major risk element to the acquisition effort.

15. TOTAL		3	

G. PREPARED BY	H. DATE	I. APPROVED BY	J. DATE

CONTRACT DATA REQUIREMENTS LIST *(1 Data Item)*	*Form Approved* *OMB No. 0704-0188*

Public reporting burden for this collection of information is estimated to average 110 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302 and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503. Please DO NOT RETURN your form to either of these addresses. Send completed form to the Government Issuing Contracting Officer for the Contract/PR No. Listed in Block E.

A. CONTRACT LINE ITEM NO.	B. EXHIBIT A	C. CATEGORY: TDP T M OTHER: X
D. SYSTEM/ITEM	E. CONTRACT/PR NO.	F. CONTRACTOR
1. DATA ITEM NO. XXXX	2. TITLE OF DATA ITEM Integrated Program Management Data and Analysis Report (IPMDAR)	3. SUBTITLE Page 2 of 2
4. AUTHORITY (Data Acquisition Document No.) DI-MGMT-81861B	5. CONTRACT REFERENCE SOW PARA X.X.X	6. REQUIRING OFFICE EVM Organization

7. DD 250 REQ LT	9. DIST STATEMENT REQUIRED	10. FREQUENCY MTHLY	12. DATE OF FIRST SUBMISSION SEE 16	14. DISTRIBUTION
8. APP CODE N/A		11. AS OF DATE N/A	13. DATE OF SUBSEQUENT SUBMISSION SEE 16	

16. REMARKS (Continued)

Block4 "Authority" (continued):

Block 12 "Date of First Submission" – Incremental Delivery instructions:

A.) '1.8.1. Monthly Submissions Requirement': The IPMDAR authoritative data consisting of the Schedule (Native Schedule File and Schedule Dataset) and Performance Narrative (Executive Summary and Detailed Analysis) shall be submitted no later than 16 business days after the end of the first full accounting period following Authorization to Proceed (ATP).

B.) 1.8.1.1 Incremental Delivery": preliminary data consisting of the (Native Schedule File) and Executive Summary shall be provided on weekly basis on a workday based on mutual agreement between the Government and the Prime starting no later than 5 business days after the end of the first full accounting period following Authorization to Proceed (ATP).

Block 13 "Date of Subsequent Submissions" – Incremental Delivery instructions:

Block4 "Authority" (continued):

A.) '1.8.1 Monthly Submissions Requirement": IPMDAR authoritative data consisting of the Contract Performance Dataset (CPD), Schedule (Native Schedule File and Schedule Dataset) and Performance Narrative (Executive Summary and Detailed

a. ADDRESSEE	b. COPIES		
	Draft	Final Reg.	Final Repro
EVM-CR		1	
EVM Organization		1	
PMA-XXX		1	

Analysis) shall be submitted no later than 16 business days after the close of the contractor's monthly accounting period.

B.) 1.8.1.1 Incremental Delivery": preliminary data consisting of the CPD, Schedule (Native Schedule File) and Executive Summary shall be provided on weekly basis on a workday based on mutual agreement between the Government and the Prime starting no later than 5 business days after the close of the contractor's monthly accounting period.

Block 14 "Distribution" - instructions:

C.) All IPMDAR files must be electronically submitted to the EVM Central Repository (EVM-CR). The EVM-CR can be located through the AAP website (https://www.acq.osd.mil/evm/#/home).

15. TOTAL		3	

G. PREPARED BY	H. DATE	I. APPROVED BY	J. DATE

DD Form 1423-1 JUN 90 Previous editions are obsolete. Page 2 of 2 Pages

4.4 Sample CDRL Language Tailoring Alternatives

The IPMDAR DID may be effectively employed for both EVM and non-EVM cost and schedule reporting, providing a consistent means of obtaining cost and schedule performance management data. Working closely with the PMO to tailor to what is needed to manage cost and schedule risk is highly encouraged.

The sample CDRLs provided present language to incorporate tailoring for:

- Level of reporting (Work package, Control Account, WBS, etc.)
- Units (dollars or hours, both)
- Frequency (monthly, incremental, weekly, quarterly, annually, upon request)
- Subcontractor Integration versus Direct Reporting Subcontractors
- Variance Analysis Options (Government Identified Variances, Government Specified Variance Thresholds, Specific Number of Variances)
- Detailed Analysis on Baseline Changes
- Detailed Analysis on Staffing
- Historical File Delivery
- SRA Frequency tailoring
- Tailoring out "formats" (e.g., Schedule Only deliverable)

Language can be mixed-and-matched between sample CDRLs dependent on need.

Additional tailoring opportunities include:

- Eliminating Element of Cost data
- Eliminating Performance Narrative Report and using internally generated Contractor Explanations or performance reviews
- Accessing Contractor systems directly, particularly for non-authoritative data
- Eliminating Schedule Data set and receiving Native Format Schedule only
- Tailorable Elements of the Detailed Analysis Table (Table 2.2)

There may be cost implications for certain tailoring, some favorable (e.g. obtaining direct access to contractor reporting / systems) and some potentially unfavorable (e.g. requiring weekly, authoritative deliverables or reporting in a manner that is differs from internal practices). In all instances, tailoring reporting requirement must be consistent with DFARS and Acquisition Policy (DoDI 5000.02) and obtaining the appropriate waivers may still be required.

5. SAMPLE Statement of Work (SOW) Tailoring

The following SAMPLE SOW language may be taken all or in part to incorporate the EVM/IPMDAR requirement into the contract. Justification with tailoring guidance provided for most sections, as appropriate, is denoted in **BOLD** font. Do not cut and paste the sample language as is but rather work with the PMO to tailor for the most effective implementation for each contract. YELLOW highlighted areas indicate sections which require entry, editing/selection among a choice of language (and deletion of language providing direction on modifying CDRL).

Contractor Integrated Program Management Report:

The following SOW language places the IPMDAR reporting requirement on contract. It can be modified to exclude the requirement to be compliant with EIA-748 for use in a non-EVM environment.

> "DFARS 252.234-7002 applies. The Integrated Program Management Data and Analysis Report (IPMDAR) (DI-MGMT-81861B) shall be developed, maintained, updated/statused and reported on a monthly basis per CDRL (XXX) requirement. The contractor shall establish, maintain, and use in the performance of this contract, an integrated management system that is in compliance with the Industry Guidelines for Earned Value Management Systems (EVMS) EIA-748 as determined by the Defense Contract Management Agency (DCMA)."

Subcontract Cost/Schedule Management and Reporting:

Subcontractor efforts often represent a substantial portion of the authorized work and can represent significant risk to program success. EVM flow-down to subcontracts that breach the EVM applicability thresholds ensures subcontracted efforts are subject to the EVM requirement. Sometimes the subcontractor, dollar-value and/or contract type are unknown at time of award or there are indications that the effort will be placed on a Firm, Fixed-Price contract (avoiding the EVM requirement). If the Government wants to ensure that it maintains sufficient visibility into a risky effort that is expected to be subcontracted out, it can explicitly name the subcontractor (or WBS/effort if the subcontractor is not yet identified at the time of award/RFP release) in the SOW.

> "The contractor shall manage all subcontracts, including those that are FFP, to include the timely award of the subcontract, integration of the subcontractor's plans into appropriate schedules with sufficient detail, and monitoring the subcontractor's staffing plans, to include the execution of those staffing plans to the required levels with the required skills.
>
> Cost and incentive type subcontracts at or exceeding $20M in then year dollars will have applied to them the requirements of DFARs clauses 252.234.7001, DFARS 252.234-7002, Integrated Program Management Data and Analysis Report (IPMDAR) (DI-MGMT-81861B) per CDRL XXX.
>
> Application of EVM to Firm Fixed Price (FFP) subcontracts greater than $20M that exceed 18 months in duration is a risk-based decision as determined by the Government Program Manager (PM). Based on risk identified by the Government PM, the following developmental or WBS/critical elements/items will have applied to them the requirements of DFARs clauses

252.234.7001, DFARS 252.234-7002 Integrated Program Management Data and Analysis Report (IPMDAR) (DI-MGMT-81861B): (fill in the name of the critical elements)

DCMA will be considered the Cognizant Federal Agency (CFA) for determining EVMS compliance for NAVAIR.

Each subcontractor with an IPMDAR CDRL requirement working any portion of the following identified developmental or WBS/ critical elements/ items, as determined by the Government PM, will be fully integrated into the Prime's IMS:

<TO BE FILLED OUT BY PROGRAM MANAGEMENT>"

Contract Work Breakdown Structure (CWBS):

DOD mandates the use of a WBS that is compliant with MIL-STD-881 through an approved CSDR (Cost Data Summary Report) under certain conditions. In those instances, the following SOW paragraph may be used to ensure compliance to policy and regulation as well as alignment between the WBS and the lower levels of Contract reporting. The CWBS is provided through the application of DI-MGMT-81334D. See the OSD's Cost Assessment and Data Enterprise website for additional details and sample CDRLs (https://cade.osd.mil/).

"The Work Breakdown Structure (WBS) shall be the basis for further extension to control accounts and work packages during performance of the contract. The CWBS matrix (CWBS to functional responsibility) shall show expansion down to and including the control account level. The contractor shall use the CWBS as the framework for reporting contract planning, budgeting, technical status, and schedule status.

The Contractor shall develop and maintain the Contract Work Breakdown Structure (CWBS) and CWBS dictionary in accordance with (CDRL XXXX) and the Military Standard-881C (MIL-STD-881C) that can be traced and reported to the work breakdown structure contained in the Government-approved Cost and Software Data Reporting (CSDR), DD Form 2794, provided as contract attachment (X). During the performance of the contract, the Contractor shall not change the approved CWBS or associated definition, or any of the reporting elements, without prior written approval from the Government. As additional system definition is accomplished, the Contractor shall update the CWBS and CWBS dictionary and submit copies to the Government."

Contract Funds Status Report (CFSR)

CFSRs supply funding data about contract funding to PMs. The data is provided on DD Form 1586. Cost or Incentive contracts over $1.5M are required to have a CFSR. Comparisons of actual cost projections between the IPMDAR and the CFSR can provide invaluable insight into contract time-phased funding requirements. Work the PMO's PM and BFM to apply and tailor reporting provisions in the contract, including level of detail and reporting frequency. The CFSR for all Acquisition Category I programs is submitted directly to the Earned Value Management Central Repository (EVM-CR) by the reporting contractors.

"The contractor shall prepare and deliver Contract Funds Status Reports per CDRL <XXX>."

Integrated Government Schedule (IGS)

The elements in this paragraph are not required by regulation. This SAMPLE SOW language is used when an Integrated Government Schedule (IGS) will be developed and used by the Government team to illustrate the Integration of Government task in the contractors' program schedule. This section relates to the most important factors required to enable the IGS to be an effective communication tool.

"At a minimum, In addition to submitting an Integrated Master Schedule (IMS) the contractor will be required to provide monthly status inputs to the Integrated Government Schedule (IGS). The IGS is a program office maintained schedule that integrates all contract and Government led work. There are two separate methodologies that can be followed to ensure total program scope is captured and an accurate plan is being developed and executed.

1) **Use of Touch Points and Schedule Visibility Tasks (SVT)**: Tasks represented in the IGS from another IMS are referred to as touch points. Touch points are defined as any task or milestone represented in a schedule that can be extracted from a separate schedule. All touch points will be defined while developing the IGS and agreed upon by contractor and program office. Monthly status will be requested by the Government scheduler, typically during the last week of the calendar month, on any tasks owned by the contractor. Status will be requested in reference to the status date within the IGS, typically the status date is the end of the calendar month. If a task has not started, a revised Start date will be requested in addition to verifying the task duration. If the task has started, then the Finish date or revised finish date will be requested and Remaining Duration adjusted as necessary. Status will not be accepted in percent complete. The contractor has the ability to represent Government tasking in the IMS via use of SVTs. Essentially an SVT is the same as a Touch Point, only captured in the contractor's schedule. See DID-MGT-81861B for further guidance on SVTs.

2) **Use of a consolidated network:** The IGS will be developed in Microsoft Project format. Project has the ability to link tasks together from separate schedules. This concept is referred to as consolidating the networks. Sometimes this concept is referred to as creating external relationships. Linkages can be created between the IGS and the IMS. These linkages should be reconciled on a regular basis (weekly at a minimum). Updating the linkages is a fairly simple process that can be performed by the Government scheduler if desired **(master files will need to be exchanged).** The key to consolidating networks is use of common fields and having a robust configuration management process. The IGS data dictionary is available if desired to be modeled by the contractor. Consolidating the networks provides all stakeholders the overall program plan and can be a valuable tool for identifying program critical and driving paths. This process

minimizes the use of Touch Points and SVTs and ensures overall program plans are being communicated."

Schedule Risk Assessment Schedule (SRA)

The following language provides amplifying instructions on the SRA requirement, including frequency, conduct and data requirements. It ensures that results of internally conducted Contractor SRAs are provided as well as that the Government will have the ability to "facilitate" its own SRAs by Government by participation. The language also ensures the provision of specified SRA data from the Contactor. Additional language is provided to account for instances when the Schedule is not mature enough to conduct an SRA; as a means to mature the schedule as well as assess schedule risk, a Schedule Validation Deep Dive or Schedule Scrub may be conducted instead.

"The contractor shall conduct a Schedule Risk Assessments (SRA), which shall be facilitated by participants from the Government. In accordance with the DI-MGMT-8161B, the SRA shall be conducted as part of the IBR process and prior to the implementation of an Over Target Baseline or Over Target Schedule. Follow-on SRAs facilitated by participants from the Government as established by the PMO shall be conducted quarterly/semi-annually / annually [choose, delete as appropriate]. A SRA shall be scheduled to support the Government Estimate-at-Complete (EAC) process. Additionally, an SRA can be performed outside of routine scheduled occurrences, at the request of the Government, particularly when the schedule is a significant issue for the Government due to operational requirements, funding limitations, or when scheduling is considered a major risk element to the acquisition effort.

At Government discretion, a Schedule Validation Deep Dive (i.e. Schedule Scrub) may be conducted in lieu of an SRA. The purpose of a Schedule Validation Deep Dive is to ensure the IMS is constructed consistent to IPMDAR DID requirements to include all authorized work, relationships and durations representing a realistic plan forward through contract completion. Program Schedule Assessment guidance shall be provided as GFI when conducting an SRA or Schedule Validation Deep Dive. When conducting an SRA, SRA Instructions shall also be provided as GFI. A Schedule Validation Deep Dive will satisfy an SRA requirement.

Unless otherwise directed by the Government, the following shall apply:

Individual, vice 'Global', estimates and rationale shall be developed and applied to all tasks on the following paths:

1) Primary critical path to the final major program milestone
2) Driving path and near driving path(s) with less than or equal to 10 days of float or as directed by Government.
3) High-risk tasks/ activities in the Contractor's risk management plan

Remaining tasks' three-point estimates and rationale shall be individually or globally applied."

Use of IPMDAR data in Government / Contractor Interactions

The following SAMPLE SOW language is fully-tailorable / optional. It may be useful to incorporate into contracts where Contractors / Program Offices are new to EVM or have struggled in achieving structure and accountability for use of cost and schedule performance data in their interactions. There are two levels of interactions addressed (with sample tailoring after each section):

Contract / Program Level (typically monthly or quarterly) referred to below as "Business Cross Talk (BCT)" to avoid confusion with Program Management Reviews which are often broader in scope and more technically oriented. The focus of the BCT is to provide a structured review of IPMDAR and related contract performance data to support the decision-making process.

Status Reviews (typically weekly or bi-weekly) are intended as working level (e.g. IPT or WBS level) reviews of the IMS and related deliverables to drive forward-looking, active identification and resolution of performance issues.

Adjusting topics covered between meetings, levels of the organizations participating in, and frequency of meetings should be adjusted to account for the contract and organizational specifics.

"Business Cross Talk (BCT): The Contractor shall host periodic business cross talk meetings at mutually agreed upon dates and locations. The BCTs shall be conducted to provide the Government the necessary visibility into the conduct and consequences of the various efforts of the contractor and its subcontractors. BCT draft briefing material shall be made available to the Government at least 7 days prior to the review. During the review, the contractor shall present and review the status of issues surrounding the technical, financial, and schedule performance of the contract and highlight problem areas and recommendations for corrective actions. The BCTs shall be structured in a mutually agreed format, and the review agendas shall include, but not be limited to, the following topics:

a. A brief overview and status/progress toward achieving program objectives.
b. Integrated Project Management Review: 1) Status of Schedule Performance using indicators from the contractor's management system. Examples include Earned Value Management (EVM) indices/trends such as Schedule Performance Index (SPI), Schedule Variance or Integrated Master Schedule (IMS) metrics such as delinquent or missed tasks. 2) Status of cost performance using indicators from the contractor's management system. Examples include EVM indices and trends such as Cost Performance Index (CPI), Cost Variance, To Complete Performance Index (TCPI), Burn Rates. 3) Technical Performance – review of major deliverables, and artifacts of the work being performed. This might include summaries of Technical Interchange Meetings, design reviews or test results. It might be a review of metrics like drawings, software, problem reports, test that indicate progress or maturity of the product. 4) A quantified listing of Watch Items, Opportunities, Risks and Issues and the expected impact on the project. The number of items addressed can be tailored to the time available. 5) Projections of total cost and schedule at the IPT level being presented. This should include an updated Estimate at Completion (EAC), Forecast Dates of Key Milestones, Critical and Driving Path review to key milestones at the total contract level. 6) Description of plans to recover performance back to the baseline plan or revisions to the plan to control

the outcome optimally based on stakeholder needs. 7) Review of changes to the performance measurement baseline, which can be tailored to time constraints based on magnitude of the change.

c. Staffing.
d. Changes in established system design/configuration and rationale for those same changes.
e. Hardware and software development status
f. Review of contract modifications/changes since last BCT and proposed additional contract modifications/changes, including rationale.
g. Subcontractor activities and status and results of subcontractor reviews since last BCT.
h. Action Item review.
i. The contractor shall provide official minutes per CDRL <XXX>. These minutes shall cover significant questions, deviations, conclusions, and action items resulting from the meeting. The minutes will constitute the meeting report and shall be submitted in accordance with the CDRL item. Conclusions from discussions conducted during concurrent meetings (e.g., side meetings) shall be summarized in the main meeting and appropriate comments shall be read into the official minutes. Recommendations not accepted shall be recorded together with the reason for non-acceptance."

* Note - BCT Tailoring:

Most of the elements in this paragraph are subject to tailoring based on the complexity of the procured item, contract value, program risk, and other needs and constraints. Examples include:

1. Introduction Paragraph. The requirement to provide BCT draft briefing material to the Government at least 7 days prior to the review may be problematic when meetings are conducted weekly or bi-weekly. Adjust this requirement to one or more days prior to the review.
2. Paragraph "a"—brief overview. This paragraph can be dropped; however, it is beneficial by providing the areas of status, risks and other pertinent information that the meeting will focus on.
3. Paragraph "b" – Integrated Project Review. When EVM reporting is contractually required, federal Government agency contractors are required to establish, maintain, and use an EVMS that is compliant with the 32 Guidelines on all major capital asset acquisitions. In lieu of the seven items contained in this paragraph, require the contractor to provide the same EVM status information used during their management meetings.
4. Paragraphs "c through h" –Staffing, Changes, HW/SW, Contract Mods, Subs, Action Items. When EVM reporting is contractually required, federal Government agency contractors are required to establish, maintain, and use an EVMS that is compliant with the 32 Guidelines on all major capital asset acquisitions. In lieu of these items, require the contractor to provide the same status information used during their management meetings.
5. Minutes – In lieu of the details for the minutes, let the contractor submit minutes in their own format.
6. Items from Status Reviews can be added / substituted as appropriate

Status Reviews: The contractor shall conduct weekly program management and IPT status update meetings during weeks that do not include other major engineering or management reviews, such as SETRs, IBRs, PMRs, BCTs or as agreed upon between the contractor and Government. The information supporting the weekly performance review meeting shall be available to the Government Team at least 24 hours prior to the meeting start time. The review is intended to be a summary of individual IPT meetings held during the week, bringing forward only those items deemed significant enough to be discussed at the PM level. The data shall be summarized by IPT and/or Organizational Category (i.e., each Control Account Manager's (CAM's)/IPT Lead's area of responsibility shall be statused and reviewed discretely). At a minimum, the following information should have been discussed at the IPT level and summarized for review by exception at the weekly PM level meeting:

a. Program Calendar. This shall include a 60-day look-ahead of significant upcoming events
b. CDRL Look-ahead. CDRL deliveries and Government responses due within a six-week rolling wave of the weekly meeting shall be statused. Delinquent contractor deliveries and Government responses shall be reported.
c. Critical Path. This shall include briefing of any issues or concerns with tasks on the critical or driving paths
    1. Overall program critical path
    2. Near critical path (float/slack value is 5 days or less. NOTE: 5 days of a slack is tailorable)
    3. At a minimum, the current driving paths to selected IMP Events and/or major milestones as determined by the Government Program Manager.
d. Contract Action Status, modifications, and Over-Target-Baseline, etc.
e. Risks. Shall include a status of Estimated Completion Dates (ECD) on all risk mitigation steps overdue and due prior to the next Program Risk Advisory Board (PRAB) and potential candidate risks. Updated projections of cost/schedule impacts should also be addressed.
f. Staffing Vacancies and Forward-looking Staffing. This shall include current vacancies/open positions and future projected vacancies. This shall include open requisition status by IPT and/or Organizational Category, the need date for these resources, the forecast date for acquiring these resources, and the functionality for which these resources will be assigned.
g. Schedule Status for each IPT and/or Organizational Category. This shall include last week's task activity by Unique Identification (UID)/Task Name, this week's tasks by UID/Task Name, the next six weeks' planned schedule tasks by UID/Task Name, and any issues, concerns and help needed. A graph/table summary of the planned starts versus actual starts and planned finishes versus actual finishes for each IPT and/or Organizational Category shall be included. The data shall also be cumulative from contract award. In addition to the UID and Task Name, the following shall be included:
    1. Baseline Start/Finish
    2. Forecast Start/Finish as reflected in the IMS
    3. Slack/Float to next major milestone
    4. Critical/near-critical delinquent task identification
    5. Any associated comments related to the missed start/finish (impact to overall program)
h. Issues/Help Needed. This shall be listed for each CAM/IPT Lead.
i. Subcontractor Status for subcontractors required to be fully integrated into the Prime's IMS (as delineated in the '**Subcontract Cost/Schedule Management and Reporting**' section of this document): Each Subcontractor will be reported as per items 'f, g and h' above, with

the exception that the subcontractor can be reported as a single whole entity vice broken out to individual IPTs and/ or Organizational Categories.

j. Subcontractor status for Subcontractors not covered by item 'j' above (i.e., not fully integrated into the IMS). This shall include an overall status of schedule and cost for all subcontractors responsible for delivery of critical components.
    1. Subcontractors with Cost or Firm Fixed Price over <$20M> shall additionally provide the following as part of the status:
        i. Staffing Status
            1. Status (see f above for required reporting information)
            2. Planned/required skill level of position vs. actual skill level of filled position
        ii. Critical tasks – status of critical tasks to meet the contractor's schedule
k. Action Items. This shall include status of all program action items

Additional information shall be included as dictated by individual program requirements.

The weekly reviews may be held via teleconferencing, video teleconferencing, or by web-enabled conferencing.

* Note - Status Review Tailoring:

1. Direct access to Contractor data could be provided in lieu of formal deliverable
2. Paragraphs "d through g". In lieu of these items, require the contractor to provide the same IMS status information used during their internal management meetings.
3. Items from Business Cross Talk can be added / substituted as appropriate

6. Sample Performance Narrative Report

Delivery Requirements (Designate whether Incremental or Single Delivery)

1.0 Executive Summary
- 1.1 Program/Contract Overview
  - 1.1.1 Contract Description
  - 1.1.2 Period of Performance
  - 1.1.3 Contract Value ($)
  - 1.1.4 Contract Type (include share ratio if applicable)
  - 1.1.5 Contract Estimated Price
- 1.2 Contract Performance Overview
  - 1.2.1 Cost, schedule & technical performance overview
  - 1.2.2 Explanation of any CPD and SPD differences (if applicable)
  - 1.2.3 Statement of potential impacts to Most Likely EAC, contract objectives, Period of Performance (PoP)
  - 1.2.4 Contract Modifications
  - 1.2.5 Integrated Baseline Reviews
  - 1.2.6 Formal Reprogramming Analysis (OTB/OTS); if applicable
    - 1.2.6.1 Official dates of request / approval / denial
    - 1.2.6.2 IPMDAR reporting plan (e.g. ACWP only) during OTB/OTS implementation
    - 1.2.6.3 OTB/OTS Implementation status
    - 1.2.6.4 Official date of OTB/OTS completion and reporting period reflecting the results within the IPMDAR
- 1.3 Contractor Program Manager Cost & Schedule Forecast
  - 1.3.1 Stability and realism of contractor program manager's Most Likely EAC and schedule forecast to major milestones
- 1.4 Associated Information (as specified in the CDRL)

2.0 Detailed Analysis
- 2.1 Variance Analysis Reporting Level (designate if NOT Control Account level)
- 2.2 Variance Analysis Categories / Reporting Requirements (state scheme such as incremental with government selection; thresholds from CDRL; specific number from CDRL; contractor-determined thresholds)
  - 2.2.1 Cost Variance Analyses (Current & Cumulative)
  - 2.2.3 Schedule Variance Analyses (Current & Cumulative)
  - 2.2.4 At Completion Variance Analyses
- 2.3 Required Elements
  - 2.3.1 Program Manager’s EAC (Best Case / Worse Case / Most Likely)
  - 2.3.2 Baseline Changes
  - 2.3.3 UB and MR Analysis (was +/- changes = is)
  - 2.3.4 IMS Analysis
    - 2.3.4.1 Critical and Driving Path(s)
    - 2.3.4.2 Schedule Margin
    - 2.3.4.3 Schedule Risk Assessment

2.4 Tailorable Elements
- 2.4.1 Staffing
- 2.4.2 Major Subcontractors / Supplier Changes
- 2.4.3 Schedule Health (based on internal analysis)
- 2.4.4 Supplemental Information (as specified in CDRL)

Note: This template should be used in conjunction with both the IPMDAR DID (DI-MGMT-81861B) and the IPMDAR Implementation and Tailoring Guide.

6. Variance Reporting Examples

Below are two examples of variance reports. Both are examples of Material Control Accounts.

Example 1:

Variance/EAC Report - CA Prev CA Next CA

Program: [redacted] **Rpt Period:** Nov 2019

OBS: [redacted] **WBS:** [redacted]

CA: [redacted] **CAM:** [redacted]

Required: Cur SV, Cum CV, VAC, EAC Analysis, Corrective Action

Note: EAC Analysis is mandatory when the comparison of the CPI to the TCPI(EAC) variance is greater than or equal to +/- 15 percentage points and the Control Account is >10 and <95 percent complete.

EOC	Cur BCWS	Cur BCWP	Cur ACWP	Cur SV	Cur CV	Cum BCWS	Cum BCWP	Cum ACWP	Cum SV	Cum CV	BAC	EAC	VAC
Hours	0	0	0	0	0	0	0	0	0	0	0	0	0
Material D$s	11,602	59,507	136,195	47,905	-76,688	1,624,559	1,386,972	2,057,938	-237,587	-670,966	1,626,240	2,319,078	-692,838
Total D$s	11,602	59,507	136,195	47,905	-76,688	1,624,559	1,386,972	2,057,938	-237,587	-670,966	1,626,240	2,319,078	-692,838
OH	0	0	0	0	0	0	0	0	0	0	0	0	0
GA	0	0	0	0	0	0	0	0	0	0	0	0	0
FCOM	0	0	0	0	0	0	0	0	0	0	0	0	0
Total $s	11,602	59,507	136,195	47,905	-76,688	1,624,559	1,386,972	2,057,938	-237,587	-670,966	1,626,240	2,319,078	-692,838

EAC Analysis	EAC1 (CPI)	EAC2 (SPI*CPI)	EAC3 (3 Mons CPI)	% Spent(EAC)	% Comp	SPI	CPI	TCPI(EAC)	CPI-TCPI(EAC)
	2,412,954	2,473,768	2,722,570	88.74	85.29	0.854	0.674	0.916	-0.242

PROBLEM
Cur SV:
Positive schedule variance is due to gains in efficiency and tasks being less complex than anticipated.
Cum CV:
Design complexity has resulted in more effort than originally planned to complete the SOW.
VAC:
Design complexity has increased expenditures required to support product development. Additional effort required to update product maturity to meet Air Vehicle weight targets.

IMPACT
Cur SV:
Positive schedule variance will have a positive impact to the program.
Cum CV:
Negative cost variance is having a negative impact on the program and is not anticipated to recover.
VAC:
Negative cost variance is having a negative impact on the program and is not anticipated to recover.

EAC ANALYSIS
The EAC for this control account is currently valid. This control account will continue to be monitored in the future for adjustments as required.

CORRECTIVE ACTIONS

Action Item - 1
Narrative: The CAM and Airframe IPT are closely coordinating with Supplier Management to prioritize ALOs and BTPs based on supplier lead time. Additional staffing has been brought on to manage the work and support these need dates.
Var Type: Cur SV, Cur CV, Cum SV, VAC
Original ECD: 08/29/2019
Revised ECD: 12/27/2019
Completion Date:

Action Item - 2
Narrative: Efficiencies have been implemented to prevent additional growth of the cost variance. The cost variance is not anticipated to recover.
Var Type: Cum CV,
Original ECD: 09/27/2019
Revised ECD: 12/20/2019
Completion Date:

Example 2:

Variance/EAC Report - CA

Prev CA | Next CA

Program: [redacted] **Rpt Period:** Nov 2019

OBS: [redacted] **WBS:** [redacted]

CA: [redacted] **CAM:** [redacted]

Required: Cur SV, Cum SV, Corrective Action

Note: EAC Analysis is mandatory when the comparison of the CPI to the TCPI(EAC) variance is greater than or equal to +/- 15 percentage points and the Control Account is >10 and <95 percent complete.

EOC	Cur BCWS	Cur BCWP	Cur ACWP	Cur SV	Cur CV	Cum BCWS	Cum BCWP	Cum ACWP	Cum SV	Cum CV	BAC	EAC	VAC
Hours	0	0	0	0	0	0	0	0	0	0	0	0	0
Material D$s	740,000	0	0	-740,000	0	1,934,400	844,400	844,400	-1,090,000	0	8,176,400	8,156,400	20,000
Total D$s	740,000	0	0	-740,000	0	1,934,400	844,400	844,400	-1,090,000	0	8,176,400	8,156,400	20,000
OH	3,922	0	0	-3,922	0	10,473	4,626	4,037	-5,847	589	43,018	42,566	452
GA	616	0	0	-616	0	1,905	905	2,473	-1,000	-1,568	6,959	8,391	-1,432
FCOM	3	0	0	-3	0	4	1	2,185	-3	-2,184	20	2,202	-2,182
Total $s	744,541	0	0	-744,541	0	1,946,783	849,932	853,094	-1,096,851	-3,162	8,226,396	8,209,559	16,837

EAC Analysis	EAC1 (CPI)	EAC2 (SPI*CPI)	EAC3 (3 Mons CPI)	% Spent(EAC)	% Comp	SPI	CPI	TCPI(EAC)	CPI-TCPI(EAC)
	8,257,006	17,811,877	8,229,559	10.39	10.33	0.437	0.996	1.003	-0.007

PROBLEM

Cur SV:

[redacted]'s delayed due to late Engineering and delays at [redacted] to completing LTA's for engineering that is released.

Cum SV:

The [redacted] wing cumulative negative schedule variance is driven by delays completing Long Term Agreements (LTAs), completion of the Manufacturing Bill of Material (MBOM), First Detailed Part First Article Inspection (FAI), and Start of Operation Index Sequencing (OIS) Planning. These delays are primarily due to late [redacted] engineering BTP's. [redacted] cannot complete the MBOM until the final pieces of engineering for each of the end item assemblies are released. The first FAI is expected to occur in December 2019. In the month of September [redacted] started the OIS planning for Wing/Flap.

IMPACT

Cur SV:

The current period schedule variance will have a negative impact to the program as it reflects delays in procurement of wing/emp detail part fabrication resulting in an anticipated delay to jig load.

Cum SV:

The negative schedule variance is anticipated to have a negative impact on the program resulting in late jig load at the supplier. This activity is not on the critical path, but is on the driving path for Static Test, [redacted] First Flight, [redacted] First Flight, Aircraft SVR/FCA and Milestone C.

CORRECTIVE ACTIONS

Action Item - 1

Narrative: [redacted] is working overtime and has brought on additional staffing in order to recover schedule on the engineering releases driving [redacted]'s SV. [redacted] is in close coordination with SM and [redacted] to prioritize the release plan in support of [redacted]'s need dates and is providing early releases whenever possible. [redacted] has established a BTP recovery plan that is monitored weekly and any help needed is quickly elevated to the leadership team.

Var Type: Cur SV, Cum SV,

Original ECD: 07/31/2019

Revised ECD: 02/28/2020

Completion Date:

7. Appendix – Reference Documents

IPMDAR DID (DI-MGMT-81861B)

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

EVMIG

The DoD Earned Value Management Implementation Guide (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.

EVMSIG

The DoD Earned Value Management System Interpretation Guide (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-