

## DATA ITEM DESCRIPTION

**Title:** Integrated Program Management Report (IPMR)

**Number:** NA (DOE Version October 2018)

**Approval Date:** 20181025

**Preparing Activity:** Department of Energy (DOE) Office of Project Management (PM)

**Applicable Forms:** Forms are available to be used to submit required formats as follows:

IPMR Format	Form Number	Format No.
Work Breakdown Structure	2734/1	1
Organizational Categories	2734/2	2
Baseline	2734/3	3
Staffing	2734/4	4
Explanations and Problem Analysis	2734/5	5
Integrated Master Schedule	N/A	6
Cost and Schedule EVM System Performance and Compliance Data	N/A	7

### 1.0. USE/RELATIONSHIP:

1.1. The IPMR contains data for measuring cost and schedule performance on Department of Energy (DOE) capital asset projects. It is structured around seven formats that contain the content and relationships required for the electronic submissions. IPMR formats should be completed for each individual project, not necessarily at the overall contract level which may encompass numerous projects, operations and other work activity. Reference [Contract Performance Report \(CPR\) / Integrated Program Management Report \(IPMR\): Purpose & Uses](#), [CPR/IPMR: FPD Quick Check](#), and [IPMR Data Item Description](#) (snippets 2.1, 2.2, and 2.3 located at <https://www.energy.gov/projectmanagement/evms-training-snippets>) for more information.

1.1.1. Format 1 defines cost and schedule performance data by product-oriented Work Breakdown Structure (WBS). [Sample DD FORM 2734/1 attached and at <http://www.esd.whs.mil/Portals/54/Documents/DD/forms/dd/dd2734-1.pdf>]

1.1.2. Format 2 defines cost and schedule performance data by the contractor's organizational structure (e.g., Functional or Integrated Product Team (IPT)). [Sample DD FORM 2734/2 attached and at <http://www.esd.whs.mil/Portals/54/Documents/DD/forms/dd/dd2734-2.pdf>]

1.1.3. Format 3 defines changes to the Performance Measurement Baseline (PMB). [Sample DD FORM 2734/3 attached and at <http://www.esd.whs.mil/Portals/54/Documents/DD/forms/dd/dd2734-3.pdf>]

1.1.4. Format 4 defines staffing forecasts. [Sample DD FORM 2734/4 attached and at <http://www.esd.whs.mil/Portals/54/Documents/DD/forms/dd/dd2734-4.pdf>]

1.1.5. Format 5 is a narrative report used to provide the required analysis of data contained in Formats 1-4 and 6. [Sample DD FORM 2734/5 attached and at <http://www.esd.whs.mil/Portals/54/Documents/DD/forms/dd/dd2734-5.pdf>]

1.1.6. Format 6 defines and contains the contractor's Integrated Master Schedule (IMS) for the project.

1.1.7. Format 7 defines the time-phased historical & forecast cost and schedule EVM system performance and compliance data submission.

1.2. The IPMR's primary value to the Government is its utility in reflecting current project status and projecting future project performance. It will be used by the DOE federal staff, including program managers, engineers, cost estimators, and financial management personnel, as a basis for communicating project performance status with the contractor. DOE will also use the IPMR data for the following purposes:

1.2.1. Integrate cost and schedule performance data with objective technical measures of performance.

1.2.2. Identify the magnitude and impact of realized and potential performance problem areas that may cause significant cost and schedule variances.

1.2.3. Provide valid, timely, and accurate project status information to Government leadership.

1.3. The IPMR data must be consistent with the contractor's actual project status.

1.4. The IPMR is used to obtain cost and schedule performance information on capital asset projects under contracts requiring compliance with the Electronic Industries Alliance Standard 748 (EIA-748), Earned Value Management Systems (EVMS) (current version in effect at time of project award). The IPMR data elements must reflect the output of the contractor's EIA-748 compliant system, where applicable.

1.5 This DID may use the terms "contract" and "project" interchangeably. Some projects are measured at the contract level and others at the project level. This DID is applicable to both types and the terminology should be interpreted accordingly.

## 2.0. COMMON IPMR REQUIREMENTS:

### 2.1. Electronic Submittal Formats. Formats 1-7.

The following requirements apply to 2.1.1. Electronic Submission of Data. The content in Formats 1-7 shall be submitted electronically to the PARS Central Repository in accordance with PARS Contractor Project Performance (CPP) Upload Requirements latest version. Data are reported to the control account level at a minimum, and tailored where appropriate down to lower levels (e.g., lowest level element of cost). Refer to PARS website at <https://community.max.gov/display/DOEExternal/PM+PARS>

Formats 1-7 are generated from a variety of software driven business tools to produce information required by the government. The name and version of the software driven business tool in use by the contractor, inclusive of patches and fixes, shall be identified to the government.

#### 2.1.1.1. Reserved

#### 2.1.1.2. IMS Guidelines. Format 6 shall also be submitted in contractor's native schedule format

2.1.1.3. Time-phased Cost and Schedule EVM System Data Guideline. Format 7 shall be submitted using the currently required PARS extraction tool Access file, or when appropriate, the CSV flat file templates developed to support the DOE Office of Project Management (PM) EVMS compliance review standard operating procedure. These will be formally published in a combined PARS CPP Upload Requirements and DOE Integrated Program Management Report (IPMR) Data Item Description (DID) document following current PARS updates. CSV templates can be obtained by contacting PM-30 or the PARS Administrator. The current version of the Access template and DOE-developed Automated PARS Data Extraction Utility can be downloaded from PARS SUPPORT page, by logging into the PARS system at <https://pars2oa.doe.gov>, and navigating to SUPPORT section using top menu navigation links.

2.2. Additional Submittal Formats. The following additional submittal requirements apply to formats 1-7.

2.2.1. Hours. The Government may require the contractor to provide Formats 1-4 by hours as additional, separate submissions. DOE may define the basis for Format 5 variance analysis (hours or dollars).

2.2.2. Reporting Level. Data are reported to the control account level at a minimum, and tailored where appropriate down to lower levels (e.g., lowest level element of cost).

2.2.3. Reserved

2.2.4. Native Variance Analysis Format. Format 5 shall be submitted consistent with the PARS CPP Upload Requirements as posted on the PARS website.

2.2.5. Native Schedule Format. Format 6 shall also be submitted in the contractor's native IMS schedule electronic file format.

2.2.6.1. BCWS Reporting Period. Budgeted Cost for Work Scheduled (BCWS) shall be reported from project start award through project completion.

2.2.6.2. BCWP Reporting Period. Budgeted Cost for Work Performed (BCWP) shall be reported from project start through the current reporting month.

2.2.6.3. ACWP Reporting Period. Actual Cost of Work Performed (ACWP) shall be reported from project start through the current reporting month.

2.3. Security Requirements. Security requirements may affect IPMR marking and/or delivery requirements.

2.4. Subcontractor Requirement. While The Government may require separate submission(s) of subcontractor IPMRs, contractor is expected to comply with the requirements of this DID to include subcontractors, and flow down appropriate requirements of this DID to subcontractors.

2.5. Reporting Frequency.

2.5.1. Monthly Submission Requirement. The IPMR Formats 1-6 shall be required at least monthly.

## 2.6. Submission Requirements.

2.6.1. Formats 1-7 shall be submitted into PARS no later than the last workday of every month. All the Formats shall reflect the same reporting period.

2.7. Scope of Reporting. Data reported in the IPMR shall reflect all negotiated project work and include the total scope of authorized unpriced work efforts as of the period specified in the IPMR.

## 2.8. Applicability.

2.8.1. When EVM requirements of DOE O 413.3 is Applicable. Formats 1-7 are required whenever DOE O 413.3 is applicable.

2.8.2. Reserved.

2.8.3. EVM Tailoring/Clarification. Contact DOE PM-30 or the PARS Administrator for guidance and tailoring clarifications.

## 3.0. IPMR FORMAT CONTENT REQUIREMENTS.

The IPMR content shall be consistent with the contractor's EIA-748 documented system, where applicable, and shall contain the following:

3.1. Common Heading Information. Preparation instructions for the common heading information apply only to Formats 1-4 and 7. The common heading information relates to Blocks 1-4 on the Formats. The instructions also apply to Format 5, but the information may be provided in contractor format.

3.1.1. Contractor. Enter in Block 1.a the contractor's name and division (if applicable). Enter in Block 1.b the facility location and mailing address of the reporting contractor.

3.1.2. Contract. Enter the contract information in Block 2 as applicable.

- 1) Enter the contract name in Block 2.a;
- 2) Enter the contract number and the applicable Contract Line Item Number(s) (CLIN(s) in Block 2.b;
- 3) Enter the contract type in Block 2.c;
- 4) Enter the contract share ratio, if applicable, in Block 2.d.

3.1.3. Program. Enter in the project information in Block 3.

- 1) Enter in Block 3.a the project name, number, acronym, type, model, series, or other designation of the prime item(s) purchased under the contract, as well as the project's unique PARS number;
- 2) Enter the project phase (e.g., development, production) in Block 3.b.;

3) Use “Yes” or “No” to indicate whether the contractor’s EVMS has been approved or disapproved by the Cognizant Federal Agency (CFA) [DOE EVM Certification Memo} and the date of the approval/disapproval in Block 3.c. [Note: The contractor may have several approving CFAs that may apply to different levels of the contractor’s organization.]

- A “Yes” indicates system approval and “No” indicates no system approval.
- All “No” answers must be discussed in Format 5 and categorized by either “Withdrawn,” “Suspended”, “Not Assessed,” or “Not Applicable.”
- This block shall be completed as it relates to the particular contract/site.
- The date shall be the date of the Advance Agreement, if applicable, or the date of the letter of acceptance from the CFA.
- Enter “N/A” if neither an Advance Agreement nor agency acceptance letter is applicable to the contract/site.

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

3.1.5. Security. All electronic file deliverables shall include the appropriate security designations.

3.1.6. Dollars In. If reported dollar amounts are not in whole dollars, enter the units used (e.g. \$K, \$M, \$B) at the top of each page. This applies only to human readable submissions.

3.2. Format 1 - Work Breakdown Structure. The submission of Format 1 data shall utilize a product-oriented WBS at the level established by tailoring the DOE Work Breakdown Structure (WBS) Handbook/Guide as applicable.

3.2.1. Contract Data.

3.2.1.1. Quantity. Enter in Block 5.a the number of principal hardware delivery items to be procured on this project. Non-hardware type contracts (e.g., software or services) shall place a “0” in this block.

3.2.1.2. Negotiated Cost. Enter in Block 5.b the dollar value (excluding fee or profit) on which contractual agreement was reached as of the reflected reporting period.

3.2.1.2.1. For an incentive contract, enter the definitized contract target cost.

3.2.1.2.2. For a cost plus fixed fee or award fee contract, enter the estimated negotiated cost. The estimated cost shall consist only of estimated amounts for changes in the contract scope of work, not for cost overrun above the original estimated cost.

3.2.1.2.3. Amounts for changes shall not be included until they have been definitized in the contract.

3.2.1.3. Estimated Cost of Authorized, Unpriced Work (AUW). Authorized, Unpriced Work is approved work scope that has not been definitized. The total dollar value (excluding fee or profit) of AUW shall be entered in Block 5.c.

3.2.1.3.1. AUW value shall represent the Procuring Contracting Officer's (PCO) best estimate of the authorized scope for inclusion in the baseline.

3.2.1.3.2. AUW can never be a negative value. For effort de-scoped and not yet reflected in the Contract Budget Base (CBB), report the estimated value in Format 5 (see 3.6.11.3).

3.2.1.4. Target Profit/Fee. Enter in Block 5.d the applicable fee that applies to the negotiated cost of the project.

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

3.2.1.6. Estimated Price. Based on the contractor's most likely estimate of cost at completion for all authorized work, including the appropriate profit/fee, incentive, and cost sharing provisions, enter in Block 5.f the estimated final contract price (total estimated cost to the Government). This number shall be based on the contractor's most likely management EAC in Block 6.c.1 and normally will change when the EAC is updated and/or when the contract is revised. This number shall reconcile with the estimated price in the Contract Funds Status Report (CFSR), as applicable.

3.2.1.7. Contract Ceiling. Enter in Block 5.g the contract ceiling price applicable to the definitized effort. This is only applicable to contracts with the ceiling clause.

3.2.1.8. Estimated Contract Ceiling. Enter in Block 5.h the estimated ceiling price applicable to all authorized contractual efforts including both definitized and undefinitized efforts. This is only applicable to contracts with the ceiling clause.

3.2.1.9. Over Target Baseline (OTB)/Over Target Schedule (OTS). Enter in Block 5.i the date the last OTB or OTS was implemented, if applicable.

3.2.2. Estimated Cost at Completion. These blocks shall present the contractor's range of estimated costs (EACs) 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 shall provide the most accurate EACs possible that include:

- 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 areas;
- Planned risk reductions;
- Cost containment measures.

EACs shall be reported without limitation of the contract ceiling value.

3.2.2.1. Management Estimate at Completion - Best Case. Enter in Block 6.a.1 the contractor's best case EAC. The best case EAC reflects the lowest potential cost to the Government. This estimate shall be based on the outcome of the most favorable set of circumstances. If this estimate is different from the most likely management EAC (Block 6.c.1), the assumptions, conditions, and methodology underlying the estimate shall be explained in Format 5. This estimate is for informational purposes only; it is not an official company estimate.

3.2.2.2. Management Estimate at Completion - Worst Case. Enter in Block 6.b.1 the contractor's worst case EAC. The worst case EAC reflects the highest expected cost to the Government. This estimate shall be based on the outcome of the least favorable set of circumstances. If this estimate is different from the most likely EAC (Block 6.c.1), the assumptions, conditions, and methodology underlying the estimate shall be explained in Format 5. This estimate is for informational purposes only; it is not an official company estimate.

3.2.2.3. Management Estimate at Completion - Most Likely. Enter in Block 6.c.1 the contractor's most likely EAC. This EAC is the contractor's official contract EAC and takes precedence over the estimates presented in Column (15) of Formats 1 and 2, and Blocks 6.a.1 and 6.b.1. The most likely EAC is the value that the contractor's management believes is the most possible outcome based on a knowledgeable estimation of all authorized work, known factored risks, and probable future conditions.

3.2.2.3.1. This value may not agree with the total of Column (15) (Block 8.e). Any difference shall be explained in Format 5 in terms of risk and opportunities and senior management knowledge of current or future contract conditions.

3.2.2.3.2. The most likely EAC need not agree with EACs contained in the contractor's internal data, but must be reconcilable to them. This EAC shall also be reconcilable to the contractor's latest statement of funds required as reported in the CFSR or its equivalent.

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

3.2.2.5. Estimated Cost at Completion Variance. Enter in Block 6.c.3 the CBB (Block 6.c.2) minus the most likely management EAC (Block 6.c.1). This difference, if any, shall be explained in Format 5.

3.2.3. Authorized Contractor Representative. Enter in Block 7.a the name of the authorized person (program manager or designee) approving the report. Enter that person's title in Block 7.b. The authorized IPMR signature approval shall be provided in Block 7.c. Enter the date of approval in Block 7.d.

3.2.4. Performance Data.

3.2.4.1. Column (1) - Work Breakdown Structure Element. Enter in Column (1) of Block 8.a the description of the Work Breakdown Structure (WBS) elements against which cost information is being reported.

3.2.4.2. Cost of Money (COM). Enter in Columns (2) through (16) of Block 8.b the Facilities Capital COM allocated to the contract. Identify in Format 5 whether the value(s) entered for COM are add or non-add

to the WBS elements. Add would mean the costs are not included in Block 8.a. Non-add would mean that costs have been included in Block 8.a. The Government may specify if the WBSs shall exclude COM.

3.2.4.3. General and Administrative (G&A). Enter in Columns (2) through (16) of Block 8.c the appropriate G&A costs. Identify in Format 5 whether the value(s) entered for G&A are add or non-add to the WBS elements. Add would mean the costs are not included in Block 8.a. Non-add would mean that costs have been included in Block 8.a. The Government may specify if the WBSs shall exclude G&A.

3.2.4.4. Undistributed Budget (UB). Enter the amount of budget applicable to contract effort that has not yet been distributed to WBS elements at or below the reporting level. Budgets that have been distributed to WBS elements at or below the specified reporting level shall be included in the total budgets shown for the WBS elements in Block 8.a and shall not be shown as UB. UB characteristics:

- UB is used to accommodate temporary situations where time constraints prevent adequate budget planning or where contract effort can only be defined in very general terms.
- UB shall not be used as a substitute for adequate contract planning. Budgets shall be allocated within the PMB to responsible organizations at the earliest possible time, preferably within the next reporting period.
- UB can never be negative. If a contractual de-scope change occurs and the effort has not been removed from time-phased PMB, the amount shall be discussed in Format 5. Discuss when the de-scope will be removed from the PMB and placed into UB.

Enter in Column (15) of Block 8.d the EAC for the scope of work represented by the UB in Column (14) of Block 8.d. Enter in Column (16) of Block 8.d any variance. The content of UB and changes in the period shall be described in Format 5.

3.2.4.5. Subtotal (PMB). In Columns (2) through (16) of Blocks 8.a through 8.d, enter the sum of the costs and budgets for direct, indirect, COM, and G&A. This subtotal represents the dollars in the allocated budget (less management reserve (MR)), which is the PMB against which performance is measured.

3.2.4.6. Management Reserve (MR). A company may establish a management reserve to be used in accordance with company policy. Management reserve is held for growth within the currently authorized work scope, rate changes, and other program unknowns. Reserve is held for current and future needs and is not be used to offset accumulated overruns or alter the true cost position of the contract. If MR includes the contractor and subcontractor amounts together, the breakout shall be discussed in Format 5.

Enter in Column (14) of Block 8.f, the total amount of budget identified as MR as of the end of the current reporting period. The value shown as MR in Formats 1, 2, and 3 shall agree. Amounts from MR applied to WBS elements during the reporting period shall be listed in Block 6.b of Format 3 and explained in Format 5.

3.2.4.7. Total. Enter the sum of all direct, indirect, COM, G&A, UB and MR costs (as applicable) in Columns (2) through (14) of Block 8.g. The Total lines of Format 1 (Block 8.g) and Format 2 (Block 5.g)

shall agree. The total of Column (14), Block 8.g, shall equal the Total Allocated Budget (TAB) shown in Block 5.f on Format 3.

### 3.2.5. Reconciliation to CBB.

3.2.5.1. Formal Reprogramming. In exceptional cases, the contractor may establish a PMB with budgets that exceed the CBB. This is called an OTB. Acceptance of the OTB values in excess of the CBB will be predicated on Government approval. This process is called formal reprogramming. The contractor and the Government shall agree on how the results of formal reprogramming shall be reported in the IPMR before it is initiated. Blocks 9.a and 9.b are used to reconcile the increased budget values to the CBB. Any pertinent details on the reporting of the formal reprogramming shall be included in Format 5.

3.2.5.2. Variance Adjustment. If the contractor uses a portion of the additional budget to adjust or eliminate variances applicable to completed work, the total adjustments made to the cost and schedule variances shall be shown in Columns (10) and (11) of Block 9.a.

- The total schedule variance adjustment entered in Column (10) of Block 9.a shall be the sum of the individual schedule variance adjustments shown in Column (12b) of Block 8.g.
- The total cost variance adjustment entered in Column (11) of Block 9.a shall be the sum of the individual cost variance adjustments shown in Column (12a) of Block 8.g.

Values identified in Block 9.a represent cumulative adjustment for all past reprogramming adjustments, including the most recent reprogramming.

3.2.5.3. Total Contract Variance. In Columns (10) and (11) of Block 9.b, enter the sum of the cost and schedule variances shown on the Total line (Block 8.g) and on the Variance Adjustment line (Block 9.a). In Column (14) enter the CBB from Block 6.c.2. In Column (15) enter the most likely management EAC from Block 6.c.1. In Column (16) of Block 9.b enter the difference between Columns (14) and (15) of Block 9.b.

### 3.2.6. Performance Data Columns (2) through (16).

3.2.6.1. Column (2) and Column (7) - Budgeted Cost - Work Scheduled. For the report period noted, enter the BCWS in these columns.

3.2.6.2. Column (3) and Column (8) - Budgeted Cost - Work Performed. For the report period noted, enter the BCWP in these columns.

3.2.6.3. Column (4) and Column (9) - Actual Cost - Work Performed. For the report period noted, enter the ACWP in these columns without regard to ceiling. In all cases, costs and budgets shall be reported on a comparable basis.

3.2.6.4. Column (5) and Column (10) - Variance – Schedule. For the report period, these columns shall reflect the differences between BCWS and BCWP.

- For the current period column, Column (5) (Schedule Variance) is derived by subtracting Column (2) (BCWS) from Column (3) (BCWP).

- For the cumulative to date column, Column (10) (Schedule Variance) is derived by subtracting Column (7) (BCWS) from Column (8) (BCWP).

A positive number in Column (5) and Column (10) indicates a favorable variance. A negative number indicates an unfavorable variance.

3.2.6.5. Column (6) and Column (11) - Variance - Cost. For the report period, these columns shall reflect the difference between BCWP and ACWP.

- For the current period column, Column (6) (Cost Variance) is derived by subtracting Column (4) (ACWP) from Column (3) (BCWP).
- For the cumulative to date column, Column (11) (Cost Variance) is derived by subtracting Column (9) (ACWP) from Column (8) (BCWP).

A positive value indicates a favorable variance. A negative value indicates an unfavorable variance.

3.2.6.6. Column (12a) and Column (12b) Reprogramming Adjustments - Cost Variance and Schedule Variance. Formal reprogramming (OTB) can result in budget allocations in excess of the CBB and, in some instances, adjustments to previously reported variances. If previously reported variances are being adjusted, the adjustment applicable to each reporting line item affected shall be entered in Column (12a) for cost variances and Column (12b) for schedule variances. The total of Column (12a) and Column (12b) shall equal the amount shown on the Variance Adjustment line (Block 9.a) in Column (10) and Column (11).

3.2.6.7. Column (13) Reprogramming Adjustments - Budget. Enter the total amounts added to the budget, for each reporting line item, as the result of formal reprogramming (OTB). The amounts shall consist of the sum of the budgets used to adjust cost variances (Column (12)) plus the additional budget added to the WBS element for remaining work. Enter the amount of budget added to MR in the space provided on the MR line (Block 8.f of Column (13)). The total of Column (13) shall equal the budget amount by which the TAB exceeds the CBB as shown in Block 5.g of Format 3. An explanation of the reprogramming shall be provided in Format 5.

3.2.6.7.1. Formal Reprogramming Reporting. Columns (12) and (13) are intended for use only in situations involving formal reprogramming (OTB). Internal replanning actions within the CBB do not require entries in these columns.

3.2.6.7.2. Formal Reprogramming Timeliness. Formal reprogramming (OTB) may require more than one month to implement and may necessitate a temporary reporting hiatus. In those cases, before the initiation of formal reprogramming, the contractor and the Government shall agree on the date, the duration, and the scope of the hiatus along with any specific interim reporting requirements. At a minimum, ACWP shall be reported in Format 1 during the hiatus.

3.2.6.8. Column (14) - At Completion - Budgeted. Enter the budgeted cost at completion for the items listed in Column (1). The budget at completion (BAC) entry shall consist of the sum of the original budgets plus or minus budget changes resulting from contract changes, internal replanning, and application of MR. The total (Block 8.g) shall equal the TAB shown in Block 5.f on Format 3.

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

3.2.6.10. Column (16) - At Completion - Variance. Enter the difference between the EAC Column (15) and the BAC Column (14) by subtracting the EAC column from the BAC column. This variance at completion (VAC, when negative, reflects an unfavorable position.

### 3.3. Format 2 - Organizational Categories.

#### 3.3.1. Performance Data.

3.3.1.1. Column (1) - Organizational Category. This format shall be used to collect organizational cost information at the total contract level for organizational elements rather than for individual WBS elements.

3.3.1.1.1. Categories. In Block 5.a, list the organizational categories that reflect the contractor's internal management structure. This column shall also identify each major subcontractor as defined in the contract.

3.3.1.1.2. Subcontractors. This column shall identify each major subcontractor and each major vendor separately as an add or non-add item. [Note: The separation of subcontractor efforts is for reporting purposes and not intended to impact how contracts are managed.] The individual subcontractor line shall reconcile with the cost to the prime (including subcontractor fee, MR, UB, G&A, COM, etc.) or shall track directly with the subcontractor submittal consistent with the company/contract documented process for subcontract integration. The process for subcontract integration shall be explained in Format 5.

3.3.1.1.3. Material. The column shall also identify material separately as an add or non-add item.

3.3.1.1.4. Level of Detail Structure. The contractor shall report the organizational cost information according to its own internal management structure.

3.3.1.2. Cost of Money (COM). Enter in Columns (2) through (16) of Block 5.b the Facilities Capital COM applicable to the contract consistent with Format 1 Block 8.b.

3.3.1.3. General and Administrative (G&A). Enter in Columns (2) through (16) of Block 5.c the appropriate G&A costs consistent with Format 1 Block 8.c.

3.3.1.4. Undistributed Budget (UB). Enter in Column (14) of Block 5.d the budget applicable to contract effort that cannot be planned in sufficient detail consistent with Format 1 Block 8.d.

3.3.1.5. Subtotal (PMB). In Columns (2) through (16) of Blocks 8.a through 8.d, enter the sum of the costs and budgets for direct, indirect, cost of money, and G&A. This subtotal represents the dollars in the allocated budget (less MR), which is the PMB against which performance is measured.

3.3.1.6. Management Reserve (MR). In Column (14) of Block 5.f enter the amount of budget identified as MR consistent with Format 1 Block 8.f.

3.3.2. Columns (2) Through (16). The instructions applicable to these columns are the same as the instructions for corresponding columns on Format 1.

3.4. Format 3 - Baseline.

3.4.1. Contract Data.

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

3.4.1.2. Negotiated Contract Changes. Enter in Block 5.b the total cost (excluding fee/profit) of all definitized contract changes that have occurred since definitization of the original contract.

3.4.1.3. Current Negotiated Cost. Enter in Block 5.c the sum of Blocks 5.a and 5.b. The amount shown shall equal the amount in Negotiated Cost (Block 5.b) on Format 1.

3.4.1.4. Estimated Cost of Authorized, Unpriced Work (AUW). Enter in Block 5.d the AUW amount consistent with Format 1 Block 5.c (see 3.2.1.3). The content of the total AUW components shall be described in Format 5.

3.4.1.5. Contract Budget Base (CBB). Enter in Block 5.e the sum of Blocks 5.c and 5.d.

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

3.4.1.7. Difference. Enter in Block 5.g the difference between Blocks 5.e and 5.f. In most cases, the amounts shown in Blocks 5.e and 5.f will be identical. If the amount shown in Block 5.f exceeds that shown in Block 5.e, it usually is an indication of a formal reprogramming (OTB). The difference shall be explained in Format 5 for the reporting period the negative value appears and subsequently for any changes in the difference between CBB and the TAB.

3.4.1.8. Contract Start Date. Enter in Block 5.h the date the contractor was authorized to start work on the contract, regardless of the date of contract definitization.

3.4.1.9. Contract Definitization Date. Enter in Block 5.i the date the contract was originally definitized. Leave this field blank if the contract is not definitized.

3.4.1.10. Planned Completion Date. Enter in Block 5.j the completion date for which the budgets allocated in the PMB have been planned. This date represents the planned completion of all efforts on the contract. The cost associated with this date's scheduled efforts is the TAB (Block 5.f of Format 3). The planned completion date shall equal the baseline completion date in Format 6. The difference, if

any, between the planned completion date and the contract completion date shall be addressed in Format 5.

3.4.1.10.1. The contractor may re-phase the PMB schedule to new dates that exceed the contractual milestones, a condition known as an OTS, with Government approval. These new schedule dates are for performance measurement purposes only and do not represent an agreement to modify the contract terms and conditions.

3.4.1.10.2. The Government and the contractor shall agree on the new PMB schedule prior to reporting it in the IPMR. The contractor shall provide pertinent information in Format 5 on any schedule milestones that are inconsistent with contractual milestones, beginning the month the OTS is implemented and each month thereafter.

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

3.4.1.12. Estimated Completion Date. Enter in Block 5.l the contractor's latest estimated completion date. This date represents the estimated completion of all effort on the contract, consistent with the Format 6 forecast completion date. This date shall be consistent with the underlying assumptions behind Block 6.c.1 of Format 1.

#### 3.4.2. Performance Data (Block 6).

3.4.2.1. Block 6.a - Performance Measurement Baseline (Beginning of Period). Enter in Block 6.a the time-phased PMB (including G&A and COM) value as it existed at the beginning of the current reporting period. Normally the entries on this line (e.g., for Columns (4) through (9)) are taken directly from the PMB (End of Period) line on the previous report.

For example, the number in Column (4) on the PMB (End of Period) line from the last report becomes the number in Column (3) on the PMB (Beginning of Period) line on this report. The number in Column (5) (End of Period) last report becomes Column (4) Beginning of Period) on this report, etc. [Note: this applies where each of the two columns covers the same length of time].

Where the previously reported PMB (End of Period) does not equal the reporting period (Beginning of Period), the difference and the justification shall be described in Format 5.

3.4.2.2. Block 6.b - Baseline Changes Authorized During Report Period. In Block 6.b, list all significant baseline changes that have occurred during the reporting period in their respective timeframes in columns (2)-(16).

- This list shall include the contract changes and AUW authorized during the reporting period, transactions involving MR and UB, and any significant re-phasing of budgets.
- All significant authorized baseline changes shall be listed individually, whether priced or unpriced; all other changes shall be summarized and titled "Other."
- Block 6.b, when added to Block 6.a, equals Block 6.c.

- The term “significant” may be defined in the Project Execution Plan (PEP) or as directed by the Contracting Officer or determined by the contractor if undefined.
- The reasons for the significant changes shall be discussed in Format 5.

3.4.2.3. Block 6.c - Performance Measurement Baseline (End of Period). Enter in Block 6.c the time-phased PMB as it exists at the end of the reporting period.

3.4.2.4. Management Reserve. Enter in Block 7 the total amount of MR remaining as of the end of the reporting period. This value shall be the same as the amount shown as MR in Format 1 Block 8.f Column (14).

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

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

3.4.4. Column (3) - BCWS for Report Period. On the PMB (Beginning of Period) line (Block 6.a), enter the BCWS planned for the reporting period. This shall be the number in Column (4) on the PMB (End of Period) line (Block 6.c) on the previous IPMR.

3.4.5. Columns (4) Through (14). Enter the names of each month for the contract period of performance in the headings of each of the Columns (4) through (9). Enter the names of the appropriate periods, as defined in the PEP or as directed by the CO or determined by the contractor, if undefined, in the headings of each of the Columns (10) through (14) of Block 6.

3.4.5.1. In the PMB (Beginning of Period) line (Block 6.a), enter the BCWS as reported in Format 3 of the previous IPMR as PMB (End of Period) (Block 6.c).

3.4.5.2. In the PMB (Baseline Changes Authorized During Reporting Period) line (Block 6.b) enter the time-phased changes.

3.4.5.3. In the PMB (End of Period) line (Block 6.c) of this report, enter the BCWS by month for the next six months and for periodic increments (monthly, quarterly, or annually) thereafter for the remainder of the contract. [Note: For the purposes of illustration, Format 3 displays Columns (2) through (14) for reporting BCWS.]

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

3.4.7. Column (16) - Total Budget. On the PMB (Beginning of Period) line (Block 6.a) enter the number from Column (16) on the PMB (End of Period) line (Block 6.c) from the previous IPMR. In the section where baseline changes that occurred during the period are listed (Column (1) of Block 6.b), enter the amount of each of the changes listed.

3.4.7.1. On the Total Baseline Changes Authorized During Report Period line (Block 6.b), enter the sum of the amounts in the preceding columns.

3.4.7.2. On the PMB (End of Period) line (Block 6.c), enter the sum of the amounts in the preceding columns on this line.

3.4.7.3. On the Management Reserve line (Block 7), enter the amount of MR available at the end of the period.

3.4.7.4. On the Total line (Block 8) enter the sum of the amounts in this column on the PMB (End of Period) line and the MR line. [Note: This shall equal the amount in Block 5.f on this format and the amount of the Total line in Column (14), Block 8.g, of Format 1.]

### 3.5. Format 4 - Staffing.

3.5.1. Performance Data. For those organizational categories shown in Column (1) of Block 5, equivalent months shall be indicated for the current reporting period (Column (2)), cumulative through the current period (Column (3)), forecast to completion (Columns (4) through (14)), and at completion (Column(15)).

- Direct equivalent months shall be shown for each organizational category for the contract. An equivalent month is defined as the effort equal to that of one person for one month.
- Values shall be reported in whole numbers. [Note: Partial months shall be rounded; 0.5 and above shall be rounded to 1; below 0.5 rounded to 0.]
- The Government and the contractor may negotiate staffing to be reported in hours, equivalent month, or total headcount. The unit of measure shall be specified in the XML submission.

3.5.1.1. Column (1) - Organizational Category. In Block 5, list the organizational categories that reflect the contractor's internal management structure. Format 4 categories may differ from those reported in Format 2 with the concurrence of the Government.

3.5.1.2. Column (2) - Actual - Current Period. Enter the actual units incurred during the current reporting period.

3.5.1.3. Column (3) - Actual End of Current Period (Cumulative). Enter the incurred actual units to date (cumulative) as of the end of the reporting period.

3.5.1.4. Columns (4) Through (14) - Forecast (Non-Cumulative). Enter the names of each month for the contract period of performance in the headings of each of the Columns (4) through (9), and the names of the appropriate periods in the headings of each of the Columns (10) through (14) of Block 5. Enter a staffing forecast by month for the next six months and for the pre-determined periodic increments

thereafter for the remainder of the contract, as defined in the PEP or as directed by the CO or determined by the contractor, if undefined.

- The staffing forecast shall be updated as part of the formal EAC process followed by the contractor.
- The staffing forecast shall reflect the same staffing estimate used as the basis for the EAC in Column (15) on both Format 1 and Format 2. [Note: The actual number of columns will vary from contract to contract.]

3.5.1.5. Column (15) - Forecast at Completion. Enter the estimate of units necessary for the total project in Column (15) by organizational category. This estimate shall be consistent with the EAC shown in Column (15) of Block 8.e of Format 1. The PEP or as directed by the CO will define thresholds for any staffing forecast changes that need to be addressed in Format 5 or determined by the contractor.

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

### 3.6. Format 5 - Explanations and Problem Analyses.

3.6.1. General. Format 5, Explanations and Problem Analyses, is a narrative report prepared to amplify and explain data provided in the other IPMR formats. Format 5 shall address these elements in the following order:

- 1) Project Summary
- 2) Formal Reprogramming Analysis
- 3) EAC Analysis
- 4) UB Analysis
- 5) MR Analysis
- 6) IMS Discussion
- 7) Format 3 Discussion
- 8) Format 4 Discussion
- 9) Cost and Schedule Variance Analysis
- 10) Supplemental Discussions.

Any other topic(s) relevant to project cost, schedule, or technical performance may be addressed in this format. To gain time efficiencies and meet submission dates, contractors may elect to attach subcontractor(s) Format 5 reporting and cross reference the analysis in the Format 5 submitted to the Government.

3.6.2. Project Summary (Total Project). Provide a summary analysis addressing significant problems impacting performance. Indicate corrective actions required, including Government actions where applicable. Highlight significant changes since the previous report. Discuss other significant issues that could impact cost, schedule, or technical objectives. This section is brief and normally limited to one page.

3.6.3. Formal Reprogramming (OTB/OTS). An OTB or OTS is indicated when:

- 1) The amount in Block 5.g on Format 3 is a negative value.
- 2) The baseline schedule (Format 6) is planned beyond the project end and Format 3 Block 5.l is greater in time than Block 5.k.

If formal reprogramming has been implemented, discuss the following:

3.6.3.1. Authorization. Procuring activity authorization for the baseline change that resulted in a negative value or change.

3.6.3.2. Reason. Discuss reasons for the change.

3.6.3.3. IPMR Reporting. Discuss how the change affected the IPMR reporting (e.g., amount allocated to/from MR if adjustments were made to cost and/or schedule variances).

3.6.3.4. New Parameters. Indicate the new TAB value and/or the extension of the IMS period of performance beyond the contractual period of performance as reported in the current reporting period.

3.6.4. Estimate at Completion Analysis. If the best case or worst case management EACs differ from the most likely EAC (Column (1) of Block 6 of Format 1), provide a brief explanation of the difference. When the most likely management EAC differs from the total entered in Column (15) of Format 1, explain the difference. Explain the assumptions, conditions, methodology, and risk/opportunity incorporation, MR and UB assumptions in all three EACs (i.e., most likely, best, and worst case EAC). 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 management EAC and CBB.

3.6.5. Undistributed Budget Analysis. Identify the components of the UB as of the current reporting period. Discuss changes, if any, from the previous IPMR.

3.6.6. Management Reserve Analysis. Identify the sources and uses of MR changes during the reporting period. Identify the WBS elements to which MR was applied and the reasons for its application.

3.6.7. Integrated Master Schedule (IMS) Discussion and Analysis. Discuss the IMS, including current month changes, by area below:

3.6.7.1. Critical/Driving Paths. Provide an analysis of primary, secondary, and tertiary critical and driving paths. The analysis shall include discussion of the trends of total float and mitigations that have been applied in the current period.

3.6.7.2. Baseline Schedule Variance. Discussion of variance to baseline schedule at the total project level in days.

3.6.7.3. Schedule Margin. Discussion of schedule margin(s), if applicable, and any changes in the duration of schedule margins for the reporting period (changes to duration include baseline or forecast).

3.6.7.4. Task Activity Codes and Data Dictionary. Discuss any changes to Task Activity Codes and Data Dictionary.

3.6.7.5. Health Analysis. Describe the results of any internal schedule health analysis, if applicable.

3.6.8. Format 3 Discussion, Baseline Changes.

3.6.8.1. Shifts in Time Phasing. Explain reasons for significant shifts in time phasing of the PMB shown on Format 3.

3.6.8.2. Changes in Total Budget. Explain the significant changes in total budget.

3.6.8.3. Content Changes. Explain the content, if any, in AUW.

3.6.9. Format 4 Discussion, Staffing Level Changes. Explain the variance between actual and projected staffing for the prior month. Explain significant shifts in time phasing in the current and future periods.

3.6.10. Cost and Schedule Analysis.

3.6.10.1. General. Explain variances that exceed specified thresholds which are reportable. Explanations of variances shall clearly identify the nature of the problem, significant reasons for cost or schedule variances (i.e., root cause), effects on immediate tasks, impacts on the total project, and the corrective actions taken or planned.

3.6.10.1.1. Corrective Actions. Include explanations of the progress status of the corrective actions if not completed during the reporting period and/or cannot be accomplished as planned.

3.6.10.1.2. Cost Variances. Identify separately amounts attributable to the following:

- Base labor rate changes from amounts applicable to hours worked,
- Material price changes from amounts applicable to material usage,
- Overhead rate changes from amounts applicable to overhead base changes or overhead allocation changes.

3.6.10.1.3. Schedule Variances. Include the change in total float of the critical task(s) for the associated WBS elements and the impact to the project driving and/or critical path(s), if any.

3.6.10.2. Variance Analysis Selection and Reporting Overview.

The purpose of this section is to implement a process of selecting candidates for variance reporting. This is accomplished first by the contractor establishing a pool of potential variances and then using a

defined approach to limit the actual number of reportable variances to 15. The Government or the contractor shall select the 15 reportable variances based on the criteria specified below.

3.6.10.2.1. Setting Variance Analysis Thresholds. The Government may specify the reporting variance thresholds; they may be defined in the PEP or the FPD. Without Government specified thresholds, the contractor shall apply thresholds consistent with the company-documented ANSI/EIA-748 compliant process, as applicable. Thresholds shall be based on both cost and schedule, including at completion. Variance analysis thresholds shall be reviewed periodically and adjusted as necessary to ensure they continue to provide appropriate insight and visibility to the Government. Thresholds shall not be changed without Government approval.

3.6.10.2.2. Variance Analysis Reporting Level. The reporting level for variance analyses is defined by the PEP or directed by the CO. Each month the variances for the reporting level are compared to the thresholds, and WBS elements at the reporting level that exceed the threshold are selected as candidates for the pool of reportable variances that are reportable. The pool consists of those elements that have exceeded the threshold for cost, schedule, or at completion variances, if any.

3.6.10.2.3. Determining the Pool of Reportable Variances. WBS elements are candidates for selection for variance analysis reporting if they are at the reporting level and they exceed the variance analysis threshold. If this pool of reportable variances yields fewer than 15 variances, only these variance analyses shall be required. If this pool yields more than 15 variances, the process described in section 3.6.10.2.4.2 applies.

3.6.10.2.4. Reportable Variance Analysis. The reporting variance categories are:

- Current and cumulative for cost;
- Current and cumulative for schedule;
- At completion variances.

The categories are used to determine the pool of WBS elements in section 3.6.10.2.3 above. The Government may decide on an alternate method of the selection of 15 variance report categories or reported WBS elements.

3.6.10.2.4.1. Reporting Variances With Government Selection. The Government may select the reportable variances based on information such as project risk. This Government notification may be informally provided to the contractor by the CO. Notification will be provided no later than 10 working days prior to the report delivery date. The total WBS variances reported will be limited to a maximum of 15, except where noted in 3.6.10.2.4.3 and 3.6.10.2.4.4.

3.6.10.2.4.2. Reporting Variances Without Government Selection. If the Government does not select the 15 reportable WBS variances, then the contractor's pool of reportable variances will be used for reportable variance selection. If fewer than 15 WBS elements exceed the threshold, then the number that actually exceeds is reportable. If more than 15 have been identified, see sections 3.6.10.2.4.2.1 and 3.6.10.2.4.2.2 for filtering to the 15 that are reportable.

3.6.10.2.4.2.1. Top Three Variances by Category. Where 15 or more reportable variances exist from the variance pool, the contractor shall select the top three variances in each category, based on dollar value of reportable WBSs, that exceeds the established threshold for current schedule (3) and cost (3); cumulative schedule (3) and cost (3); and at completion (3), as applicable.

3.6.10.2.4.2.2. Multiple Categories. If a reportable WBS has variances that exceed two or more categories simultaneously, then the WBS variances count against each individual category. A total of 15 WBSs are required, where applicable, according to the threshold. The WBS that exceeds multiple categories only counts as one WBS variance. The purpose of the categories is to make sure the different elements are addressed. Once the top three variances in each category is met, then the contractor shall determine the additional variances to reach the 15 WBS variances required, where applicable.

3.6.10.2.4.3. Contractor Additional Analysis. The contractor is not prohibited from providing more analysis than required to cover an emerging trend. This additional variance information is intended to be temporary per the emerging trend aspect.

3.6.10.2.4.4. Government Additional Analysis. The Government is not prohibited from requesting more analysis than required by the 15 WBS elements to cover an emerging or significant trend. This additional variance information is intended to be temporary.

3.6.10.2.4.5. Modification for Additional Analysis. Since the additional analysis covered in sections 3.6.10.2.4.3 and 3.6.10.2.4.4 is intended to be temporary, a formal modification to the reporting requirement is not required. Notification is recommended via e-mail.

3.6.10.2.4.6. Reduction of Variances. The Government may reduce the amount of variance reporting, at any time, if it is deemed no longer meaningful. This shall be done via a change to the PEP or as directed by the CO.

3.6.11. Supplemental Discussions. The contractor, at a minimum (when applicable), shall disclose the following:

3.6.11.1. Baseline Review Dates. Include the dates of all completed baseline reviews and proposed dates for baseline reviews to be conducted in the next six months.

3.6.11.2. Schedule Risk Assessment (SRA). Include the results of the SRA if one has been performed within the reporting month. The SRA report is in contractor format and includes assumptions; probability of result to the specified target; analysis of results; actions taken as a result of the analysis; and results, if any, of the steps taken. Discuss changes to the schedule and most likely EAC based on the results of the SRA.

3.6.11.3. Contractual De-scopes. Discuss the contractual de-scopes, where applicable.

3.6.11.4. G&A and COM. Include here whether Format 1 COM (Block 8.b) and G&A (Block 8.c) entries are add or non-add. Add would mean the costs are not included in Block 8.a. Non-add would mean that costs have been included in Block 8.a.

### 3.7. Format 6 – Integrated Master Schedule (IMS).

#### 3.7.1. IMS Requirements.

3.7.1.1. Content Required. The IMS shall include, at a minimum, discrete tasks/activities, consistent with all authorized work, and relationships necessary for successful project completion. Subcontractor discrete work shall be incorporated as tasks within the prime IMS at a level necessary for a realistic critical path. The IMS is a single integrated network that also contains significant external interfaces, Government furnished equipment/information/property and relationship dependencies for the entire contractual effort.

3.7.1.1.1. Production Contract IMS. Production contracts utilizing a Manufacturing Requirements Planning (MRP) or an Enterprise Requirements Planning (ERP) system may include a representation of the discrete effort contained in the MRP/ERP in the contract IMS. The MRP/ERP information in the IMS shall be at a sufficient level of detail to ensure that the contract IMS status reflects the status of manufacturing progress in MRP/ERP system. Vertical traceability shall be maintained between the IMS and MRP/ERP system.

3.7.1.1.2. Subcontractor Flowdown. If required by the Contracting Officer's Representative (COR), the contractor may be required to submit subcontractor IMS reports.

3.7.1.2. IMS Status. The IMS shall be statused according to the contractor's accounting month and aligned with Format 1 reporting month, as applicable.

3.7.1.3. IMS Content Elements. The IMS shall contain the project milestones, accomplishments, criteria, discrete tasks/activities, work packages and planning packages, as applicable, from project award to project completion.

- The IMS shall be an integrated, logically driven network-based schedule that is vertically and horizontally traceable.
- The IMS shall have traceability to the Integrated Master Plan (IMP) (if applicable), Organizational Breakdown Structure (OBS), Control Accounts, WBS and Statement of Work.
- The WBS in the IMS shall be consistent with the Format 1 structure if applicable.
- The IMS shall contain contractual milestones and descriptions and shall display summary, intermediate, and detailed schedules.
- The IMS shall include fields and data that enable access to the information by product and organizational lines.
- The IMS shall contain all calendars that define working and nonworking time periods or other information that may impact the schedule.

3.7.1.3.1. Contract/Project Milestones. Key project events which represent progress and completion of the contract/project.

3.7.1.3.2. Summary Master Schedule. A top-level schedule of key tasks/activities and milestones at the summary level which can be sorted by either the WBS or IMP structure (if applicable). It shall be a vertically integrated roll up of the intermediate and detailed levels within the IMS.

3.7.1.3.3. Intermediate Schedules. Mid-level project schedules that include key tasks/activities, milestones, and all associated accomplishments as shown in the summary master schedule. The WBS elements and the IMP events (as applicable) are traceable to display work effort at the intermediate level of summarization. There may be several intermediate schedules that depict varying levels of detail. They shall be vertically integrated roll ups of the detailed level schedules.

3.7.1.3.4. Detailed Schedules. The lowest level of project tasks/activities that form the network. The detailed schedules shall contain horizontal and vertical integration, as a minimum, at the work package and planning package level. The detailed schedules shall include all discrete tasks/activities, work packages and planning packages necessary to create a networked schedule capable of identifying a valid critical path.

3.7.1.3.4.1. Control Account/Work Package Identification. Every discrete task/activity, work package, and planning package shall be clearly identified and directly related to a control account. Work packages and planning packages shall be individually represented and summarized to and reconciled with the total budget for that control account.

3.7.1.3.4.2. Level of Effort (LOE) Identification. If LOE control accounts, work packages, or planning packages are included in the IMS, they shall be clearly identified as such. LOE shall not impact discrete tasks/activities.

3.7.1.3.4.3. Scope Planning. Planning packages and work packages shall be planned to their logical technical scope conclusion. Shorter-term work packages (ideally equal in length to the statusing interval) are preferred because they provide more accurate and reliable measures of work accomplished.

3.7.1.3.5. IMS Detailed Elements. The IMS, at a minimum, shall include the following:

3.7.1.3.5.1. Task/Activity. An element of work with duration.

3.7.1.3.5.2. Milestone. A specific definable accomplishment in the contract network, recognizable at a particular point in time. Milestones have zero duration and do not consume resources.

3.7.1.3.5.3. Duration. The length of time estimated or realized to accomplish a task/activity.

3.7.1.3.5.4. Schedule Percent Complete. Schedule percent complete is a time-based status calculated by the schedule tool without regard to task scope accomplishment. Schedule percent complete shall not be used to status BCWP.

3.7.1.3.5.5. Task/Activity and Milestone Descriptions. These are descriptive titles that are concise, complete, and clearly identify the work effort being accomplished. The task/activity title shall reflect the scope, its output (i.e., deliverable) and its place within the IMS architecture so that the content can be understood without the subproject task structure, if applicable. Abbreviations may be used to shorten the descriptive titles. The title for a task shall be unique in respect to other titles in the same IMS.

3.7.1.3.5.6. Relationships/Dependencies. Identify how predecessor and successor tasks/activities and milestones are logically linked. All non-constrained discrete tasks/activities/milestones, except the start and end of the project or interim delivery, shall have at least one predecessor and successor.

3.7.1.3.5.7. Total Float/Slack. The amount of time a task/activity or milestone forecast finish date can slip before delaying project completion or constraint date.

3.7.1.3.5.8. Driving Path. The longest sequence of discrete tasks/activities from time-now to a selected interim project milestone. Discrete tasks/activities on the driving path have the least amount of total float/slack to the interim project milestone.

If a task on a driving path slips, the interim project milestone will slip. Driving path may not be part of the project critical 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.

3.7.1.3.5.9. Critical Path. A sequence of discrete tasks/activities in the network that has the longest total duration through the contract or project. Discrete tasks/activities along the critical path have the least amount of float/slack. Activities that contain "0" or negative total float are not by default the critical path. The critical path calculation is based on relationships, lead/lag times, durations, constraints, and status. Excessive constraints and incomplete, incorrect, or overly constrained logic shall be avoided because they can skew the critical path.

3.7.1.3.5.10. Current Schedule. The IMS shall reflect status and forecast discrete activities. Forecast start and forecast finish dates, shall not be earlier than the status date.

3.7.1.3.5.11. Baseline Schedule. The IMS shall have baseline dates for all tasks within the PMB and those dates shall be consistent with the start and finish of the cost baseline. The baseline is typically set equal to the current schedule early dates at the time of the baseline establishment when change control is initiated.

3.7.1.3.5.12. Baseline Schedule Changes. Changes to the baseline schedule shall be made in accordance with the contractor's EVM process when applicable. In the event that the IMS is implemented without an EVM requirement, the change shall be made in accordance with the contractor's schedule change management process. Any movement of contractual milestones in the baseline schedule shall be derived only from either authorized contract or project changes or an approved over target schedule.

3.7.1.3.5.13. Schedule Progress. The IMS shall reflect actual progress and maintain accurate start and finish dates for all tasks/activities and milestones. The requirements for reflecting schedule progress are as follows:

- 1) Actual start and actual finish dates shall be recorded in the IMS. The Actual start and actual finish dates shall not be later than the status date.
- 2) The progress line is the date on which the schedule is statused, also known as "time-now," "data date," or "status date." All tasks/activities shall be progressed to the status date of the IMS.

3) Forecast start and forecast finish dates shall not be earlier than the status date.

3.7.1.3.5.14. Free Float/Slack. The amount of time a task/activity or milestone can slip before it delays any of its successor tasks/ activities or milestones.

3.7.1.3.5.15. External Dependencies. As agreed to by the Government and contractor, the IMS shall identify significant external dependencies that involve a relationship or interface with external organizations, including Government-furnished items (e.g., decisions, facilities, equipment, information, data) as defined in the project. The required or expected delivery dates shall also be identified in the IMS. External dependencies shall be logically linked in the schedule to the appropriate IMS tasks.

3.7.1.3.6. Schedule Risk Assessment (SRA). A schedule risk assessment predicts the probability of project completion by contractual dates. The SRA is used by the contractor to perform a probability analysis of key project completion dates. Three-point estimates (most likely, minimum, and maximum remaining durations) shall be developed for remaining durations of all tasks/activities consistent with the authorized work (three-point estimates consist of minimum remaining duration, most likely remaining duration, and maximum remaining duration). [Note: A three-point estimate is minimum.] Activities/Tasks in the following list require individual estimates:

- 1) Task/Activities identified as the primary, secondary, and tertiary driving paths (as specified by Government direction).
- 2) High-risk tasks/activities in the contractor's risk management plan.

The remaining tasks' three-point estimates may be individually or globally applied. The criteria for estimated minimum and maximum remaining durations shall be applied consistently across the entire schedule and documented in the contractor's schedule notes and management plan.

3.7.1.3.6.1. Most Likely Durations. Disclose and discuss the most likely schedule durations in Format 5.

3.7.1.3.6.2. Best/Worst Durations. Disclose and discuss the assumptions used to calculate best/worst case durations in Format 5.

3.7.1.3.6.3. SRA Results. The contractor SRA shall explain changes to the critical path, margin erosion where applicable, and mitigation plans. Reported results will be part of the Format 5 (See 3.6.11.2.). The SRA results shall be incorporated into the contractor's risk management process.

3.7.1.3.6.4. SRA Reporting Frequency. The SRA results shall be submitted in Format 5 as required by the COR and as specified below:

3.7.1.3.6.4.1. Baseline Review. An SRA is required prior to implementation of the initial EVM baseline.

3.7.1.3.6.4.2. OTB/OTS. An SRA is required before processing an OTB or OTS.

3.7.1.3.6.4.3. Single Point Adjustment. An SRA is required before implementing a significant cost and schedule reset, also referred to as a single point adjustment.

3.7.1.3.6.5. Milestone Target. The Government will determine the milestone target(s) for the SRA based on project events.

#### 3.7.1.3.7. Required Fields and Traceability Requirements.

3.7.1.3.7.1. General. The use of the term “field” is not intended to restrict the contractor. Most tools employ a mixture of user defined fields, notes fields, or flag fields. A required field referenced in this section can be satisfied by any means that allows for filtering and sorting of its information to obtain the results required. Also every task does not need to identify or be represented in every field, but only as applicable for the item required; e.g. planning packages are identified only for the tasks that represent planning packages.

3.7.1.3.7.2. Required traceability. The Statement of Work and OBS must be traceable for all discrete work in the IMS. Traceability may be met with a field in the IMS or via other means as long as discrete work reconciles.

3.7.1.3.7.3. Required IMS Fields. The following fields shall be identified as applicable and described in the Data Dictionary (see 3.7.3). The purpose is for Government understanding or usability of the IMS as an effective tool.

- 1) Control Account/Work Package. Identify effort associated with the work package or control account. This may be an individual field or via unique task identifier.
- 2) Subcontractor. Identify the tasks that are unique to the scope of a major supplier, if any. Subcontractors with an EVM flowdown shall be identified separately, if applicable.
- 3) Justification of Lead, Lag, Constraint. Provide a field that contains a summary justification of lead, Lag, or constraint. This requirement may be met with a code defined in the definition table or by individual notes on each applicable task.
- 4) Earned Value Technique (EVT). Identify the EV BCWP technique if the schedule is used to directly status the EVM tool. As a minimum, if either Level of Effort (LOE) or Planning Packages (PP) are in the schedule, they must be identified within a field.
- 5) Risk Mitigation Tasks. Items that came from the risk register and include authorized risk mitigation activities shall be identified, as applicable.
- 6) Critical Path and Driving Paths. The Critical Path and Driving Path shall be identified. These identifiers are either automatically created by the scheduling software or custom fields that indicate/flag each task on a driving or critical path.

3.7.1.3.8. Reserved Fields. The Government may reserve fields and/or require the contractor to use certain fields for specific information. The requirement for any reserved fields will be specified by the CO.

3.7.1.3.9. Retention of Historical Performance. Historical performance on completed tasks/activities shall be maintained electronically for analytical use. Historical performance shall be maintained at the time of key project events (e.g., Integrated Baseline Review, Critical Design Review) for all

tasks/activities. Data to be retained includes logic, actual and baseline durations, actual and baseline start and finish dates, and the three-point estimates that were used before the task/activity started.

3.7.1.4. Monthly Analysis. Format 6 monthly analysis requirements are defined in 3.6.7.

3.7.2. Optional Contents of the IMS. If part of the IMS, the following elements must be consistent with the definitions below:

3.7.2.1. Schedule Visibility Task (SVT). 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. Any SVT shall be identified with the title "SVT."

3.7.2.2. Lead/Lag. An interval of time that must occur between a predecessor and successor task/activity or milestone. Documenting the purpose of each lead/lag within the IMS (i.e. in a user defined field) to facilitate the ease of IMS status and analysis is required. Since negative time is not demonstrable, leads are discouraged. Lead/lag shall not be used to manipulate float/slack or to artificially constrain the tasks/activities. If a coding field is used for justification of leads/lags, the terms shall be defined in the data dictionary (see 3.7.3).

3.7.2.3. Constraints. Constraints are limits applied to network start and finish dates (e.g., "Finish No Later Than," "Finish On or Before"). Constraints shall be minimized if they affect "late" dates or both "late and early" dates. The constraints that require justification include:

- 1) All constraints that affect "late" dates or both "late and early" dates as defined by the schedule tool.
- 2) All constraints that affect "early" dates beyond 20 working days from the current status period.

Constraints requiring justification shall be justified in an associated notes field provided within the scheduling software application. If a coding field is used for justification of constraints the definitions shall be defined in the data dictionary (see 3.7.3).

3.7.2.4. Schedule Margin. Schedule margin is an optional management method for accommodating schedule contingencies. It is a designated buffer within the schedule and does not have resources assigned to it. Schedule margin will have a baseline and be under the control of the contractor's program manager.

Schedule Margin, if any, shall be placed as the last task/activity/gap at the logical end of CD-1, CD-2, or CD-4 as appropriate for the current authorization period end. The schedule margin should not drive (be a predecessor to) discrete activities. Schedule margin, if any, in the IMS shall be clearly labeled "SCHEDULE MARGIN. Discuss in Format 5 the status of schedule margin, including reasons and impacts for changes, if any.

3.7.3. Task/Activity Codes and Data Dictionary. This is a list of all contractor defined fields, definitions, and code Structures in the IMS. This list shall define all of the required fields in section 3.7.1.3.7.3. The list shall be provided to the procuring activity upon initial submission of the IMS and any subsequent change to the dictionary.

# FORMAT 1 – WORK BREAKDOWN STRUCTURE

CLASSIFICATION (When filled in)

CONTRACT PERFORMANCE REPORT FORMAT 1 - WORK BREAKDOWN STRUCTURE												DOLLARS IN _____			Form Approved OMB No. 0704-0188		
The public reporting burden for this collection of information is estimated to average 3.1 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 the burden, to the Department of Defense, Executive Services Directorate (0704-0188). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number. PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ORGANIZATION. SUBMIT COMPLETED FORMS IN ACCORDANCE WITH CONTRACTUAL REQUIREMENTS.																	
<b>1. CONTRACTOR</b>				<b>2. CONTRACT</b>				<b>3. PROGRAM</b>				<b>4. REPORT PERIOD</b>					
a. NAME				a. NAME				a. NAME				a. FROM (YYYYMMDD)					
b. LOCATION (Address and ZIP Code)				b. NUMBER				b. PHASE				b. TO (YYYYMMDD)					
				c. TYPE		d. SHARE RATIO		e. EVMS ACCEPTANCE									
								NO				YES (YYYYMMDD)					
<b>5. CONTRACT DATA</b>																	
a. QUANTITY	b. NEGOTIATED COST	c. EST. COST AUTHORIZED UNPRICED WORK	d. TARGET PROFIT/ FEE	e. TARGET PRICE	f. ESTIMATED PRICE	g. CONTRACT CEILING	h. EST. CONTRACT CEILING	i. DATE OF OTB/OTS (YYYYMMDD)									
<b>6. ESTIMATED COST AT COMPLETION</b>						<b>7. AUTHORIZED CONTRACTOR REPRESENTATIVE</b>											
MANAGEMENT ESTIMATE AT COMPLETION (1)		CONTRACT BUDGET BASE (2)		VARIANCE (3)		a. NAME (Last, First, Middle Initial)				b. TITLE							
a. BEST CASE						c. SIGNATURE				d. DATE SIGNED (YYYYMMDD)							
b. WORST CASE																	
c. MOST LIKELY																	
<b>8. PERFORMANCE DATA</b>																	
ITEM (1)	CURRENT PERIOD					CUMULATIVE TO DATE					REPROGRAMMING ADJUSTMENTS			AT COMPLETION			
	BUDGETED COST		ACTUAL COST WORK PERFORMED	VARIANCE		BUDGETED COST		ACTUAL COST WORK PERFORMED	VARIANCE					BUDGETED	ESTIMATED	VARIANCE	
	WORK SCHEDULED (4)	WORK PERFORMED (5)	(4)	SCHEDULE (6)	COST (7)	WORK SCHEDULED (7)	WORK PERFORMED (8)	(8)	SCHEDULE (10)	COST (11)	COST VARIANCE (12a)	SCHEDULE VARIANCE (12b)	BUDGET (13)	(14)	(15)	(16)	
a. WORK BREAKDOWN STRUCTURE ELEMENT																	
b. COST OF MONEY																	
c. GENERAL & ADMINISTRATIVE																	
d. UNDISTRIBUTED BUDGET																	
e. SUBTOTAL (Performance Measurement Baseline)																	
f. MANAGEMENT RESERVE																	
g. TOTAL																	
<b>9. RECONCILIATION TO CONTRACT BUDGET BASE</b>																	
a. VARIANCE ADJUSTMENT																	
b. TOTAL CONTRACT VARIANCE																	

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## FORMAT 2 – ORGANIZATIONAL CATEGORIES

CLASSIFICATION (When filled in)																
CONTRACT PERFORMANCE REPORT FORMAT 2 - ORGANIZATIONAL CATEGORIES												Form Approved OMB No. 0704-0188				
The public reporting burden for this collection of information is estimated to average 6 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 the burden, to the Department of Defense, Executive Service Directorate (0704-0188). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number. PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ORGANIZATION. SUBMIT COMPLETED FORMS IN ACCORDANCE WITH CONTRACTUAL REQUIREMENTS.																
1. CONTRACTOR				2. CONTRACT				3. PROGRAM				4. REPORT PERIOD				
a. NAME				a. NAME				a. NAME				a. FROM (YYYYMMDD)				
b. LOCATION (Address and ZIP Code)				b. NUMBER				b. PHASE				b. TO (YYYYMMDD)				
				c. TYPE		d. SHARE RATIO		c. EVMS ACCEPTANCE								
								NO				YES (YYYYMMDD)				
5. PERFORMANCE DATA																
ITEM (1)	CURRENT PERIOD					CUMULATIVE TO DATE					REPROGRAMMING ADJUSTMENTS			AT COMPLETION		
	BUDGETED COST		ACTUAL COST WORK PERFORMED	VARIANCE		BUDGETED COST		ACTUAL COST WORK PERFORMED	VARIANCE		COST VARIANCE	SCHEDULE VARIANCE	BUDGET	BUDGETED	ESTIMATED	VARIANCE
	WORK SCHEDULED (2)	WORK PERFORMED (3)	(4)	SCHEDULE (5)	COST (6)	WORK SCHEDULED (7)	WORK PERFORMED (8)	(9)	SCHEDULE (10)	COST (11)	(12a)	(12b)	(13)	(14)	(15)	(16)
a. ORGANIZATIONAL CATEGORY					0.00											
b. COST OF MONEY																
c. GENERAL & ADMINISTRATIVE																
d. UNDISTRIBUTED BUDGET																
e. SUBTOTAL (Performance Measurement Baseline)																
f. MANAGEMENT RESERVE																
g. TOTAL																

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**FORMAT 3 - BASELINE**

CLASSIFICATION (When filled in)													Form Approved OMB No. 0704-0188		
CONTRACT PERFORMANCE REPORT FORMAT 3 - BASELINE											DOLLARS IN _____				
The public reporting burden for this collection of information is estimated to average 6.3 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 the burden, to the Department of Defense, Executive Services Directorate (0704-0188). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number. PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ORGANIZATION. SUBMIT COMPLETED FORMS IN ACCORDANCE WITH CONTRACTUAL REQUIREMENTS.															
1. CONTRACTOR			2. CONTRACT			3. PROGRAM			4. REPORT PERIOD						
a. NAME			a. NAME			a. NAME			a. FROM (YYYYMMDD)						
b. LOCATION (Address and ZIP Code)			b. NUMBER			b. PHASE			b. TO (YYYYMMDD)						
			c. TYPE	d. SHARE RATIO		c. EVMS ACCEPTANCE									
						NO <input type="checkbox"/> YES (YYYYMMDD) <input type="checkbox"/>									
5. CONTRACT DATA															
a. ORIGINAL NEGOTIATED COST		b. NEGOTIATED CONTRACT CHANGES		c. CURRENT NEGOTIATED COST (a. + b.)		d. ESTIMATED COST OF AUTHORIZED UNPRICED WORK		e. CONTRACT BUDGET BASE (c. + d.)		f. TOTAL ALLOCATED BUDGET		g. DIFFERENCE (e. - f.)			
h. CONTRACT START DATE (YYYYMMDD)		i. CONTRACT DEFINITIZATION DATE (YYYYMMDD)		j. PLANNED COMPLETION DATE (YYYYMMDD)		k. CONTRACT COMPLETION DATE (YYYYMMDD)		l. ESTIMATED COMPLETION DATE (YYYYMMDD)							
6. PERFORMANCE DATA															
ITEM  (1)	BCWS CUMULATIVE TO DATE  (2)	BCWS FOR REPORT PERIOD  (3)	BUDGETED COST FOR WORK SCHEDULED (BCWS) (Non-Cumulative)											UNDISTRIBUTED BUDGET  (15)	TOTAL BUDGET  (16)
			SIX MONTH FORECAST (Enter names of months)						ENTER SPECIFIED PERIODS						
			+1	+2	+3	+4	+5	+6	(10)	(11)	(12)	(13)	(14)		
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
a. PERFORMANCE MEASUREMENT BASELINE (Beginning of Period)															
b. BASELINE CHANGES AUTHORIZED DURING REPORT PERIOD															
c. PERFORMANCE MEASUREMENT BASELINE (End of Period)															
7. MANAGEMENT RESERVE															
8. TOTAL															

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## FORMAT 5 - EXPLANATIONS AND PROBLEM ANALYSES

CLASSIFICATION (When filled in)			
CONTRACT PERFORMANCE REPORT FORMAT 5 - EXPLANATIONS AND PROBLEM ANALYSES			Form Approved OMB No. 0704-0188
<small>The public reporting burden for this collection of information is estimated to average 36.0 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 the burden, to the Department of Defense, Executive Services Directorate (0704-0188). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number. PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ORGANIZATION. SUBMIT COMPLETED FORMS IN ACCORDANCE WITH CONTRACTUAL REQUIREMENTS.</small>			
<b>1. CONTRACTOR</b>	<b>2. CONTRACT</b>	<b>3. PROGRAM</b>	<b>4. REPORT PERIOD</b>
a. NAME	a. NAME	a. NAME	a. FROM (YYYYMMDD)
b. LOCATION (Address and ZIP Code)	b. NUMBER	b. PHASE	b. TO (YYYYMMDD)
	c. TYPE	d. SHARE RATIO	
		c. EVMS ACCEPTANCE	
		<input type="checkbox"/> NO <input type="checkbox"/> YES (YYYYMMDD)	
<b>5. EVALUATION</b>			
<p><b><u>Discussion should include but is not limited to:</u></b></p> <p><b><u>Summary Analysis:</u></b></p> <ul style="list-style-type: none"> <li>Summary of Overall Contract Variances</li> <li>Differences between EAC's (Blocks 6.a., 6.b., 6.c., or Block 8.15)</li> <li>Changes in Undistributed Budget</li> <li>Changes in Management Reserve</li> <li>Significant timephasing shifts in Baseline (BCWS) (Format 3)</li> <li>Significant timephasing shifts or overall changes in Forecasted Staffing (Format 4)</li> <li>Discussion of Over Target Baseline and/or Over Target Schedule incorporation</li> </ul> <p><b><u>Analysis of Significant Variances (identify and describe each):</u></b></p> <ul style="list-style-type: none"> <li>Type and Magnitude of Variance</li> <li>Explanation of Significant Reasons</li> <li>Effect on Immediate Task</li> <li>Effect on Total Contract</li> <li>Corrective Actions Taken or Planned</li> </ul>			

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