# DATA ITEM DESCRIPTION

Form Approved
OMB NO. 0704-0188

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1. TITLE
COST PERFORMANCE REPORT (CPR)

2. IDENTIFICATION NUMBER
DI-MGMT-81466

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

| 4. APPROVAL DATE (YYMMDD) | 5. OFFICE OF PRIMARY RESPONSIBILITY (OPR) | 6a. DTIC APPLICABLE | 6b. GIDEP APPLICABLE |
|---|---|---|---|
| 951019 | OUSD(A&T)API/PM | | |

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

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

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

| 8. APPROVAL LIMITATION | 9a. APPLICABLE FORMS | 9b. AMSC NUMBER |
|---|---|---|
| | Refer to page 3. | D7120 |

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

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

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

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

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

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

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

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

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

Block 3, Description/Purpose (Continued)

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

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

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Block 7, Application/Interrelationship (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Block 9.a, Applicable Forms (Continued)

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

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

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

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Block 10, Preparation Instructions (Continued)

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

10.2.2 Format 1 - Work Breakdown Structure.

10.2.2.1 Contract Data.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10.2.2.4 Performance Data.

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

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

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

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

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

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

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

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

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

10.2.2.5 Reconciliation to Contract Budget Base.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10.2.3 Format 2 - Organizational Categories.

10.2.3.1 Performance Data.

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

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

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

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

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

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

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

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

10.2.4 Format 3 - Baseline.

10.2.4.1 Contract Data.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10.2.4.2 Column (1) - Item.

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

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

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

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

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

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

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

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

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

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

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

10.2.5 Format 4 - Staffing.

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

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

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

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

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

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

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

10.2.6 Format 5 - Explanations and Problem Analyses.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CLASSIFICATION *(When filled in)*

# COST PERFORMANCE REPORT
## FORMAT 1 - WORK BREAKDOWN STRUCTURE

DOLLARS IN _____

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

**5. CONTRACT DATA**

| 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. ESTIMATED CONTRACT CEILING |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

**6. ESTIMATED COST AT COMPLETION**

| | MANAGEMENT ESTIMATE AT COMPLETION (1) | CONTRACT BUDGET BASE (2) | VARIANCE (3) |
|---|---|---|---|
| a. BEST CASE | | | |
| b. WORST CASE | | | |
| c. MOST LIKELY | | | |

**7. AUTHORIZED CONTRACTOR REPRESENTATIVE**

| a. NAME *(Last, First, Middle Initial)* | b. TITLE | d. DATE SIGNED *(YYMMDD)* |
|---|---|---|
| c. SIGNATURE | | |

**8. PERFORMANCE DATA**

| ITEM (1) | CURRENT PERIOD: BUDGETED COST: WORK SCHEDULED (2) | CURRENT PERIOD: BUDGETED COST: WORK PERFORMED (3) | CURRENT PERIOD: ACTUAL COST WORK PERFORMED (4) | CURRENT PERIOD: VARIANCE: SCHEDULE (5) | CURRENT PERIOD: VARIANCE: COST (6) | CUMULATIVE TO DATE: BUDGETED COST: WORK SCHEDULED (7) | CUMULATIVE TO DATE: BUDGETED COST: WORK PERFORMED (8) | CUMULATIVE TO DATE: ACTUAL COST WORK PERFORMED (9) | CUMULATIVE TO DATE: VARIANCE: SCHEDULE (10) | CUMULATIVE TO DATE: VARIANCE: COST (11) | REPROGRAMMING ADJUSTMENTS: COST VARIANCE (12) | REPROGRAMMING ADJUSTMENTS: BUDGET (13) | AT COMPLETION: BUDGETED (14) | AT COMPLETION: ESTIMATED (15) | AT COMPLETION: VARIANCE (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| a. WORK BREAKDOWN STRUCTURE ELEMENT | | | | | | | | | | | | | | | |
| b. COST OF MONEY | | | | | | | | | | | | | | | |
| c. GENERAL & ADMINISTRATIVE | | | | | | | | | | | | | | | |
| d. UNDISTRIBUTED BUDGET | | | | | | | | | | | | | | | |
| e. SUBTOTAL *(Performance Measurement Baseline)* | | | | | | | | | | | | | | | |
| f. MANAGEMENT RESERVE | | | | | | | | | | | | | | | |
| g. TOTAL | | | | | | | | | | | | | | | |

**9. RECONCILIATION TO CONTRACT BUDGET BASE**

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| a. VARIANCE ADJUSTMENT | | | | | | | | | | | | | | | |
| b. TOTAL CONTRACT VARIANCE | | | | | | | | | | | | | | | |

CLASSIFICATION *(When filled in)*

SAMPLE FORMAT 1. Work Breakdown Structure

# COST PERFORMANCE REPORT
## FORMAT 2 - ORGANIZATIONAL CATEGORIES

DOLLARS IN _____

[redacted]

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

5. PERFORMANCE DATA

| ITEM (1) | CURRENT PERIOD | | | | | CUMULATIVE TO DATE | | | | | REPROGRAMMING ADJUSTMENTS | | AT COMPLETION | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | BUDGETED COST | | ACTUAL COST WORK PERFORMED (4) | VARIANCE | | BUDGETED COST | | ACTUAL COST WORK PERFORMED (9) | VARIANCE | | | | BUDGETED (14) | ESTIMATED (15) | VARIANCE (16) |
| | WORK SCHEDULED (2) | WORK PERFORMED (3) | | SCHEDULE (5) | COST (6) | WORK SCHEDULED (7) | WORK PERFORMED (8) | | SCHEDULE (10) | COST (11) | COST VARIANCE (12) | BUDGET (13) | | | |
| a. ORGANIZATIONAL CATEGORY | | | | | | | | | | | | | | | |
| b. COST OF MONEY | | | | | | | | | | | | | | | |
| c. GENERAL & ADMINISTRATIVE | | | | | | | | | | | | | | | |
| d. UNDISTRIBUTED BUDGET | [redacted] | | | | | | | | | | | | | | |
| e. SUBTOTAL *(Performance Measurement Baseline)* | | | | | | | | | | | | | | | |
| f. MANAGEMENT RESERVE | [redacted] | | | | | | | | | | | | | [redacted] | [redacted] |
| g. TOTAL | | | | | | | | | | | | | | [redacted] | [redacted] |

CLASSIFICATION *(When filled in)*

# COST PERFORMANCE REPORT
## FORMAT 3 - BASELINE

DOLLARS IN _____

[redacted]

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

**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 *(YYMMDD)* | i. CONTRACT DEFINITIZATION DATE *(YYMMDD)* | j. PLANNED COMPLETION DATE *(YYMMDD)* | k. CONTRACT COMPLETION DATE *(YYMMDD)* | l. ESTIMATED COMPLETION DATE *(YYMMDD)* |
|---|---|---|---|---|
| | | | | |

**6. PERFORMANCE DATA**

| ITEM (1) | BCWS CUMULATIVE TO DATE (2) | BCWS FOR REPORT PERIOD (3) | BUDGETED COST FOR WORK SCHEDULED (BCWS) *(Non-Cumulative)* — SIX MONTH FORECAST +1 (4) | +2 (5) | +3 (6) | +4 (7) | +5 (8) | +6 (9) | ENTER SPECIFIED PERIODS (10) | (11) | (12) | (13) | (14) | UNDISTRIBUTED BUDGET (15) | TOTAL BUDGET (16) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| a. PERFORMANCE MEASUREMENT BASELINE *(Beginning of Period)* | | | | | | | | | | | | | | | |
| b. BASELINE CHANGES AUTHORIZED DURING REPORT PERIOD | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | |
| c. PERFORMANCE MEASUREMENT BASELINE *(End of Period)* | | [redacted] | | | | | | | | | | | | | |
| 7. MANAGEMENT RESERVE | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | |
| 8. TOTAL | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | [redacted] | |

CLASSIFICATION *(When filled in)*

SAMPLE FORMAT 3. Baseline

CLASSIFICATION *(When filled in)*

# COST PERFORMANCE REPORT
## FORMAT 4 - STAFFING

[redacted]

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

5. PERFORMANCE DATA *(All figures in whole numbers)*

| ORGANIZATIONAL CATEGORY (1) | ACTUAL CURRENT PERIOD (2) | ACTUAL END OF CURRENT PERIOD *(Cumulative)* (3) | FORECAST *(Non-Cumulative)* SIX MONTH FORECAST BY MONTH *(Enter names of months)* (4) | (5) | (6) | (7) | (8) | (9) | ENTER SPECIFIED PERIODS (10) | (11) | (12) | (13) | (14) | AT COMPLETION (15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |
| 6. TOTAL DIRECT | | | | | | | | | | | | | | |

CLASSIFICATION *(When filled in)*

SAMPLE FORMAT 4. Staffing

CLASSIFICATION *(When filled in)*

# COST PERFORMANCE REPORT
## FORMAT 5 - EXPLANATIONS AND PROBLEM ANALYSES

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

5. EVALUATION

Page of Pages

CLASSIFICATION *(When filled in)*

SAMPLE FORMAT 5. Explanations and Problem Analyses Page 20 of 20