



National Defense Industrial Association
Integrated Program Management Division

Master Definitions List for IPMD Guides

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Purpose and Use of this Document

The purpose of this document is to provide a common master list of abbreviations, acronyms, and definitions the IPMD working groups can use when producing deliverables. The intent is to provide a single source of definitions to increase consistency between the IPMD Guides and documents as well as to reduce the time and effort when producing new materials.

The working groups are encouraged to use this master list to pull from when creating or updating deliverables. Not all acronyms, abbreviations, or definitions will apply for a given deliverable – it is up to the working groups to determine what content they need for a given document. There will also be content that is unique to a guide that may not appear in this document. Alternatively, the work product may be such that a list of abbreviations/acronyms or definitions are not necessary. Some guides only have a short “Terms” section – the Intent Guide is an example.

Suggestions for changes or additional items to include in this master list are encouraged as working groups create or update their documents.

The intent is to continually use this master definitions list to update the IPMD Guides for consistency as they come up for review.

Abbreviations and Acronyms

AC	Actual Cost
ACWP	Actual Cost of Work Performed (sometimes referred to as AC)
AD	Actual Duration
AF	Actual Finish
AS	Actual Start
ATP	Authorization to Proceed or Authority to Proceed
AUW	Authorized Unpriced Work
BAC	Budget at Completion
BC	Business Case
BCR	Baseline Change Request
BCWP	Budgeted Cost for Work Performed (sometimes referred to as EV)
BCWR	Budgeted Cost of Work Remaining
BCWS	Budgeted Cost for Work Scheduled (sometimes referred to as PV)
BEI	Baseline Execution Index
BOE	Basis of Estimate
BOM	Bill of Material
CA	Control Account
CAIWG	Civilian Agency Industry Working Group
CAM	Control Account Manager
CAP	Control Account Plan, Corrective Action Plan, or Capital Asset Plan
CAR	Corrective Action Request
CAS	Cost Accounting Standards
CBB	Contract Budget Base
CDR	Critical Design Review
CDRL	Contract Data Requirements List
CEI	Current Execution Index
CER	Compliance Evaluation Review
CLIN	Contract Line Item Number
CO	Contracting Officer
COM	Cost of Money
CPAF	Cost Plus Award Fee
CPFF	Cost Plus Fixed Fee
CPIF	Cost Plus Incentive Fee

CPG	Capital Programming Guide
CPI	Cost Performance Index
CPLI	Critical Path Length Index
CPM	Critical Path Method
CPR	Contract Performance Report
CTC	Contract Target Cost
CV	Cost Variance
CWBS	Contract Work Breakdown Structure
DAES	Defense Acquisition Executive Summary
DCAA	Defense Contract Audit Agency
DCMA	Defense Contract Management Agency
DFARS	Defense Federal Acquisition Supplement
DID	Data Item Description
DoD	Department of Defense
DOE	Department of Energy
EAC	Estimate at Completion
ECD	Estimated Completion Date
ECP	Engineering Change Proposal
EF	Early Finish
EIA	Electronic Industries Alliance
EMD	Engineering and Manufacturing Development
EOC	Element of Cost
ERP	Enterprise Resource Planning
ES	Early Start or Earned Schedule
ETC	Estimate to Complete
EV	Earned Value
EVM	Earned Value Management
EVMS	Earned Value Management System
EVMSIG	Earned Value Management System Interpretation Guide (DoD)
EVMSIH	Earned Value Management System Interpretation Handbook (DOE)
EVT	Earned Value Technique
FAR	Federal Acquisition Regulation
FASA	Federal Acquisition Streamlining Act
FF	Finish-to-Finish or Free Float
FFP	Firm Fixed Price

FPRA	Forward Pricing Rate Agreement
FPRP	Forward Pricing Rate Proposal
FS	Finish-to-Start
FTE	Full Time Equivalent
G&A	General and Administrative
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GASP	Generally Accepted Scheduling Principles
GFE	Government Furnished Equipment
GFI	Government Furnished Information
GFP	Government Furnished Property
GPD	Grouping, Pegging, and Distribution
IBR	Integrated Baseline Review
ID/IQ	Indefinite Delivery/Indefinite Quantity
IMP	Integrated Master Plan
IMS	Integrated Master Schedule
IO	Improvement Opportunities
IOT	Inter-organizational Transfers
IPMD	Integrated Program Management Division
IPMR	Integrated Program Management Report
IPT	Integrated Product Team
ISR	Internal Surveillance Review
JSR	Joint Surveillance Review
KPP	Key Performance Parameter
LF	Late Finish
LOB	Line of Balance
LOE	Level of Effort
LS	Late Start
M/ERP	Manufacturing/Enterprise Resource Planning
MMAS	Material Management and Accounting System
MOU	Memorandum of Understanding
MR	Management Reserve
MRP	Material Requirements Planning or Manufacturing Resource Planning
NCC	Negotiated Contract Cost
NDIA	National Defense Industrial Association

NTE	Not to Exceed
O&S	Operations and Support
OBS	Organization Breakdown Structure
ODC	Other Direct Costs
OFPP	Office of Federal Procurement Policy
OMB	Office of Management and Budget
OTB	Over Target Baseline
OTD	On Time Delivery
OTS	Over Target Schedule
PAR	Progress Assessment Review
PARCA	Performance Assessments and Root Cause Analyses
PASEG	Planning & Scheduling Excellence Guide
PB	Program Budget or Project Budget
PBSA	Performance Based Service Acquisition
PC	Percent Complete
PDR	Preliminary Design Review
PM	Program Manager, Project Manager, or Product Manager
PMB	Performance Measurement Baseline
PO	Purchase Order or Product Owner
POC	Point of Contact
POP	Period of Performance
PP	Planning Package
PRB	Program Risk-Adjusted Budget
PV	Planned Value or Price Variance
QBD	Quantifiable Backup Data
R&D	Research and Development
R&O	Risk and Opportunity
RDT&E	Research, Development, Test, and Evaluation
RAM	Responsibility Assignment Matrix
RCA	Root Cause Analysis
RD	Remaining Duration
RFP	Request for Proposal
RIO	Risk, Issue, and Opportunity
RM	Risk Management
ROMP	Risk and Opportunity Management Plan

SAR	Self-Assessment Review
SDRL	Subcontract Data Requirements List
SF	Start-to-Finish
SLPP	Summary Level Planning Package
SM	Schedule Margin
SME	Subject Matter Expert
SOO	Statement of Objectives
SOW	Statement of Work
SPA	Single Point Adjustment
SPI	Schedule Performance Index
SPI_t	Time-Based Schedule Performance Index
SRA	Schedule Risk Assessment
SS	Start-to-Start
SST	Source Selection Team
STD	Standard
SV	Schedule Variance
SVT	Schedule Visibility Task
SWO	Stop Work Order
T&M	Time and Material
TAB	Total Allocated Budget
TCPI	To Complete Performance Index
TF	Total Float
TFCI	Total Float Consumption Index
TPM	Technical Performance Measurement
TSPI	To Complete Schedule Performance Index
UB	Undistributed Budget
UCA	Undefinitized Contract Action
VAC	Variance at Completion
VAR	Variance Analysis Report
WBS	Work Breakdown Structure
WP	Work Package

Definitions

Acceptance Authority (EVM System Acceptance Authority)	An organization or party within a Government Agency or contractor organization responsible for recognizing a supplier's EVM system proposed for use on a prime or subcontract, or for in-house work, complies with the 32 guidelines in the EIA-748. Examples include the designated Agency EVM Focal Point(s) or Cognizant Contracting Officers within the Federal government, Cognizant Federal Agency, and EVM Executive Agents within contractor organizations.
Accounting Period	The time period, typically a month in duration, during which actuals are collected for transfer into the EVMS for reporting purposes. Also, the budget plan is time-phased in accordance with the accounting periods (see Performance Measurement Baseline).
Activity or Task	An element of work with an expected duration in the Integrated Master Schedule (IMS) that is performed during the course of a project. Activities generally have expected resource requirements used to determine the budget for the work effort. One or more activities may relate to work package. The terms activity and task are often used interchangeably.
Actual Cost (AC)	See Actual Cost of Work Performed.
Actual Cost of Work Performed (ACWP)	The costs actually incurred and recorded in the accounting system for accomplishing the work performed within a given accounting period. ACWP reflects the applied costs that may be expressed as a value for a specific accounting period or cumulative to date. The ACWP may be imported into the EVMS for performance reporting. Also see Estimated Actuals.
Actual Duration (AD)	The number of workdays that have passed from the actual start of an activity up to Timenow (in-process activities) or the actual finish (completed activities). The actual duration of an unstarted activity is zero.
Actual Finish (AF)	The historic date a specific scope of work (typically an activity) completed.
Actual Start (AS)	The historic date a specific scope of work (typically an activity) began.
Allocated Budget	See Total Allocated Budget.
Apportioned Effort	Effort that by itself is not readily measured or divisible into discrete work packages but is related in direct proportion to the planning and performance of other measured effort – one or more discrete effort work packages.
Authorization to Proceed (ATP)	Official authority for the contractor to begin work. It is usually issued by the procuring contracting officer.

Authorized Unpriced Work (AUW)	A contract scope change which has been directed by the government contracting officer but has not yet been fully negotiated/definitized. It includes a value, excluding fee or profit, typically associated with the authorized, unpriced change order.
Authorized Work	Effort that has been definitized and is on contract. Includes any effort for which definitized contract costs have not been agreed to but for which written authorization has been received. Can also mean effort or work scope assigned by management.
Backward Pass	The calculation used by a scheduling tool to determine the latest possible start and finish dates for every activity in the Integrated Master Schedule (IMS) network.
Baseline	See Performance Measurement Baseline.
Baseline Execution Index (BEI)	Ratio of completed (or started) tasks to tasks planned to be completed (or started). This metric is used to evaluate schedule progress towards the baseline plan and is similar in function to the Schedule Performance Index (SPI). A value greater than 1 is favorable; a value equal to 1 means the effort on average is performing to plan; a value less than 1 is unfavorable.
Baseline Schedule	The original plan incorporated into the Integrated Master Schedule (IMS) against which schedule status is compared or measured. The baseline schedule is subject to formal change control.
Bill of Material (BOM)	A listing of material items required to complete the production of a single unit. When actual or expected prices are applied, it becomes the Priced Bill of Material (PBOM).
Budget at Completion (BAC)	The total authorized budget for accomplishing work scope. At the project level, it is equal to the sum of allocated budgets plus any undistributed budget, the Performance Measurement Baseline (PMB). Can also apply to lower levels such as a given WBS/OBS element, control account, work package, or planning package. Also see Total Allocated Budget.
Budgeted Cost for Work Performed (BCWP)	The value of completed work expressed in terms of the budget assigned to complete the work effort, the earned value. It is the sum of the budgets for completed work packages and completed portions of open work packages, plus the applicable portion of the budgets for level of effort and apportioned effort. May be expressed as a value for a specific period or cumulative to date.
Budgeted Cost for Work Scheduled (BCWS)	The sum of the budgets for all work packages, planning packages, and summary level planning packages scheduled to be accomplished (including in-process work packages), plus the budget for level of effort and apportioned effort scheduled to be accomplished within a given time period. May be expressed as a value for a specific period or cumulative to date.

Budgeted Cost of Work Remaining (BCWR)	The sum of the budgets for all work that has yet to be accomplished.
Burden	See Indirect Costs.
Compliance	The characteristics of an EVMS that ensures the intent of the 32 guidelines is embodied in the integrated processes and sub processes of a contractor's methods of operation that generate accurate and auditable project performance data.
Compliance Evaluation Review (CER)	A formal process used to verify the EVM system owner's proposed EVMS implemented on contract(s) complies with the EIA-748 32 guidelines, the system has been properly implemented by the system user in accordance with the requirements of the contract and system owner's policies, and the system produces reliable, timely, and actionable contract performance data.
Compliance Recognition Document	The generic title given to a document generated by the Acceptance Authority that communicates the formal recognition of the EVMS as having successfully demonstrated compliance with the EIA-748 32 guidelines on selected contracts within a corporation, division, facility, or Government Agency.
Contract	An awarded agreement from a government or industry customer specifying the terms and conditions of performance, including defining all clauses, delivery schedules, data products, rights to data, work scope and performance boundaries, cost share criteria, and other contracting details.
Contract Budget Base (CBB)	The sum of the negotiated contract cost plus the estimated cost of authorized unpriced work. This represents the total amount of performance measurement budget that may be allocated to contract work. Also see Total Allocated Budget.
Contract Data Requirements List (CDRL)	The standard format for identifying potential data requirements in a solicitation, and deliverable data requirements in a contract. The purpose of the CDRL is to provide a standardized method of clearly and unambiguously delineating the government's minimum essential data needs.
Contract Performance Report (CPR)	A contractually required report, prepared by the contractor, containing performance information derived from the internal EVMS that provides status of progress on the contract. DoD Data Item Description (DID) DI-MGMT-81466A. Also see Integrated Program Management Report.
Contract Target Cost (CTC)	See Negotiated Contract Cost.
Contract Work Breakdown Structure (CWBS)	The complete WBS for a contract. It includes the customer approved WBS for reporting purposes and its discretionary extension to lower levels by the contractor, in accordance with customer direction and the contract work statement. It provides for the product-oriented decomposition of contract work into

	major elements that include all the hardware, software, data, and services that are the responsibility of the contractor.
Contractor	An entity in private industry which enters into contracts with the government. May also apply to government-owned, government-operated activities that perform work on major defense programs.
Control Account (CA)	Management point for planning and control. It represents the portion of work scope, a single WBS element, assigned to one responsible organizational (OBS) element. The control account is the minimum level where technical, schedule, and budget responsibility exists. It is also the minimum level where the Budgeted Cost for Work Scheduled (BCWS), Actual Cost of Work Performed (ACWP), and Budgeted Cost for Work Performed (BCWP) values are compared for performance analysis.
Control Account Manager (CAM)	A single manager within the project organizational structure that has the authority and responsibility to manage one or more control accounts.
Control Account Plan (CAP)	A detailed plan, at the work package and planning package level, integrating all of the authorized control account work scope, schedule, and time-phased budget by element of cost.
Cost Accounting Standards (CAS)	Requirements established by the CAS Board to ensure consistent and proper accounting for direct and indirect costs applied to government contracts.
Cost Accounting Standards Board (CASB)	An independently established statutory board. The Board has the exclusive authority to make, promulgate, and amend cost accounting standards and interpretations designed to achieve uniformity and consistency in the cost accounting practices governing the measurement, assignment, and allocation of costs to contracts with the United States (41 U.S.C. 1501 et seq., formerly, 41 U.S.C. 422).
Cost Accounting Standards Board (CASB) Disclosure Statement	A written description of a contractor's cost accounting practices and procedures.
Cost Element	See Element of Cost.
Cost Performance Index (CPI)	A measure of the cost efficiency relative to the performance of tasks and completion of those tasks. It is calculated by dividing the Budgeted Cost for Work Performed (BCWP) by the Actual Cost of Work Performed (ACWP). A value greater than 1 is favorable; a value less than 1 is unfavorable. It may be expressed as a value for a specific time period or cumulative to date.
Cost Risk	The likelihood a project will not accomplish planned tasks within the planned budget and may consist of inaccurate or

	unreasonable cost estimates; or fail to manage to cost, schedule, or performance objectives.
Cost Variance (CV)	A metric for cost performance on a project. It is the difference between Budgeted Cost for Work Performed (BCWP) and Actual Cost of Work Performed (ACWP) ($CV = BCWP - ACWP$). A positive value is favorable; a negative value is unfavorable. It may be expressed as a value for a specific time period or cumulative to date.
Critical Activity	A task that resides on the Integrated Master Schedule (IMS) critical path.
Critical Path	The longest continuous sequence of tasks driving project completion, such that a delay on any task on the critical path will result in a corresponding delay to the end of the project.
Critical Path Length Index (CPLI)	A ratio that uses the remaining duration of a project and the critical path total float to quantify the likelihood of meeting project completion requirements. A value greater than 1 indicates a lower risk; a value equal to 1 indicates a moderate risk; a value less than 1 indicates a higher risk.
Critical Path Method (CPM)	A network analysis technique used to predict project duration by analyzing which sequence of activities or path has the least amount of scheduling flexibility (see Total Float), thus increasing the need for management attention. Also see Network Schedule.
Current Execution Index (CEI)	A schedule execution metric that is a measure of near-term forecasting accuracy in the Integrated Master Schedule (IMS). The index maximum is 1.00, but a sound forecast schedule will consistently trend in the range higher than the 75th percentile.
Customer	The government, commercial organization, or other entity for which one or more programs/projects are being executed. Typically, the external customer is the government or a prime contractor.
Detail Planning	Action of breaking down the scope, schedule, and budget of a planning package into one or more detailed work packages with earned value techniques. Or, the action of further breaking down the scope, schedule, and budget of a summary level planning package (SLPP) into one or more control accounts and related work packages/planning packages.
Direct Costs	Any costs that may be specifically identified with a single cost objective.
Discrete Effort	Tasks that are related to the completion of specific end products or services, which can be separately planned and measured.
Driving Path	The longest continuous sequence of tasks driving a selected interim contract or project event. A driving path may or may not be on the project's critical path.

Early Start / Early Finish	The earliest possible start or finish date for an Integrated Master Schedule (IMS) activity.
Earned Schedule (ES)	The amount of time originally planned, according to the spread of the Budgeted Cost for Work Scheduled (BCWS), to reach the current total of Budgeted Cost for Work Performed (BCWP). In a broad sense, earned schedule is also an analytical technique that uses the exact same data as Earned Value Management (EVM), except the resulting schedule indicators are time-based, not cost-based.
Earned Value (EV)	The value of completed work expressed in terms of the budget assigned to that work, also referred to as Budgeted Cost for Work Performed (BCWP). It provides an objective measure of the value of completed work expressed in terms of the budget assigned to that work.
Earned Value Management (EVM)	A project management methodology, which integrates a project's technical scope, schedule, and resources with project risk in a baseline plan, against which progress is measured to provide metrics indicative of progress and performance trends useful for management decision making.
Earned Value Management System (EVMS)	An integrated set of policies, processes, procedures, systems, practices, and tools for managing projects that meets the intent of the 32 guidelines in the EIA-748.
Earned Value Technique (EVT)	A specific technique such as milestone, percent complete, 50/50, 0/100, units complete, apportioned effort, or level of effort selected to represent the measurement of work scope progress and accomplishment in a work package.
EIA-748 Accepted EVMS	An EVMS that has been formally accepted by the Acceptance Authority as compliant with the EIA-748 32 guidelines. This acceptance is typically documented with an EVMS compliance recognition document. Acceptance may be documented at a single geographic location or for multiple locations. Multiple accepted systems may also reside within a single geographic location.
Element of Cost (EOC)	The categories of cost such as direct labor, direct material, direct subcontractor, and other direct costs as well as indirect costs.
Enterprise Resource Planning (ERP)	See Manufacturing/Enterprise Resource Planning (M/ERP) System.
Estimate at Completion (EAC)	The current estimated total cost for authorized project work. It equals the cumulative to date Actual Cost of Work Performed (ACWP) plus the estimated costs to complete (Estimate to Complete or ETC) the authorized work remaining. EAC does not include profit or fee.
Estimate to Complete (ETC)	Estimate of costs to complete all work from a point in time (Timenow) to the estimated completion date (ECD).

Estimated Actuals or Estimated Actual Cost of Work Performed (ACWP)	A value entered into the EVMS to represent the likely actual costs for material, purchased services, or purchased equipment for which earned value has been taken but invoices or billings have not yet been entered into the accounting system. The estimated values are replaced in the EVMS with the recorded actual costs from the accounting system when they become available.
Estimated Completion Date (ECD)	Estimated date to complete all remaining work.
EVM System Owner	The organization or party responsible for the design and maintenance of an EVMS compliant with the EIA-748. In addition, the system owner is responsible for establishing policies regarding the implementation and use of the EVMS. The system owner may also be referred to as the EVMS process owner. Examples of EVM system owners include contractors, subcontractors, government program offices, and government activities.
EVM System Surveillance	See System Surveillance.
EVM System User	The organization or party responsible for the implementation and use of the EVMS at the contract, program, or project level. In some cases, the EVMS owner and EVMS user may be one in the same.
EVMS Guidelines	The 32 guidelines contained in the EIA-748 Standard for Earned Value Management Systems.
Finish-to-Finish (FF)	A logical relationship used in the Integrated Master Schedule (IMS) network that establishes the following rule between two activities: the succeeding task cannot finish until a preceding task finishes.
Finish-to-Start (FS)	A logical relationship used in the Integrated Master Schedule (IMS) network that establishes the following rule between two activities: the succeeding task cannot start until a preceding task finishes.
Formal Reprogramming	The process of establishing an Over Target Baseline (OTB) or Over Target Schedule (OTS).
Forward Pass	The calculation used by a scheduling tool to determine the earliest possible start and finish dates for every activity in the Integrated Master Schedule (IMS) network.
Forward Pricing Rate Agreement (FPRA)	An agreement between a contractor and a government agency in which certain indirect rates are established for a specified time period. These rates are estimates of costs and are used to price contracts and contract modifications.
Forward Pricing Rate Proposal (FPRP)	Proposal submitted by a contractor to the government for certification of their cost and labor rates over a period of time. The government is responsible for performing the appropriate reviews of contractor cost proposals to establish well-supported

	negotiation positions and to negotiate effectively to ensure contract prices are fair and reasonable. This leads up to a Forward Pricing Rate Agreement (FPRA).
Free Float (FF)	The amount of time an activity can be delayed before it will impact the forecast of its next closest successor.
Freeze Period	A time period when baseline changes are limited.
General & Administrative (G&A)	Per FAR Subpart 2.1: G&A expense means any management, financial, and other expense which is incurred by or allocated to a business unit and which is for the general management and administration of the business unit as a whole. G&A expense does not include those management expenses whose beneficial or causal relationship to cost objectives can be more directly measured by a base other than a cost input base representing the total activity of a business unit during a cost accounting period.
General Ledger	A complete record of financial transactions over the life of a company. The ledger holds account information that is needed to prepare financial statements, and includes accounts for assets, liabilities, owners' equity, revenues, and expenses.
Generally Accepted Accounting Principles (GAAP)	The standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as accounting standards or standard accounting practice.
Generally Accepted Scheduling Principles (GASP)	The standard framework of project scheduling guidelines consisting of eight over-arching tenets for building, maintaining, and using schedules as effective management tools.
Grouping, Pegging, and Distribution (GPD)	Developed as a way to combine material requirements across projects for procurement, fabrication, and assembly purposes but still allow for exact cost assignment back to the originating requirement.
Hard Constraint	Does not allow the logic to drive the schedule (i.e., either restricts all movement or restricts movement to the right) on the constrained task.
High Value Material	Major components, assemblies, or critical piece-part items that are identified based on an analysis of material categories a contractor needs to procure and consume in the integration and build of a project end item.
Horizontal Integration (or Traceability)	The ability to trace the network logic from project start to finish through the Integrated Master Schedule (IMS) precedence or successor relationships.
Indirect Costs	Costs that cannot be identified specifically against a particular project or activity and is controlled and budgeted at a functional, organizational, or corporate level. Also referred to as overhead or burden costs.

Integrated Baseline Review (IBR)	A risk-based review conducted to ensure mutual understanding between the customer and the contractor/supplier of the risks inherent in the supplier's Performance Measurement Baseline (PMB) and to ensure the PMB is realistic for accomplishing all the authorized work within the authorized schedule.
Integrated Master Plan (IMP)	A top level project plan or hierarchy that is decomposed into project events, event accomplishments, and accomplishment criteria. The IMP is typically not time phased and often serves as the basis for the project Integrated Master Schedule (IMS).
Integrated Master Schedule (IMS)	An integrated, networked schedule containing all of the detailed activities necessary to accomplish project objectives. When coupled with the Integrated Master Plan, it provides the time spans needed to complete the accomplishments and criteria of the IMP events. The IMS is typically used to produce the various levels of schedules for the project (summary master, intermediate, and detailed).
Integrated Product Team (IPT)	A multi-disciplinary team of acquisition professionals led by a program/project manager, which is responsible and accountable for planning, budgeting, procurement and life-cycle management of an investment to achieve its cost, schedule, and performance goals.
Integrated Program Management Report (IPMR)	A contractually required report, prepared by the contractor, containing performance information derived from the internal EVMS. Provides status of contract cost and schedule performance. DoD Data Item Description (DID) DI-MGMT-81861A. The IPMR supersedes the Contract Performance Report DID DI-MGMT-81466 and the Integrated Master Schedule DID DI-MGMT-81650.
Internal Replanning	A realignment of schedule or reallocation of budget for remaining effort within the existing cost and schedule constraints of the contract. The Total Allocated Budget (TAB) does not exceed the Contract Budget Base (CBB), nor is the schedule adjusted to extend beyond the contractually defined milestones.
Labor Efficiency Variance	A variance relative to labor that is equal to the earned labor hours less actual labor hours multiplied by the earned hourly rate (i.e., $(\text{Earned Hours} - \text{Actual Hours}) \times \text{Earned Rate}$). It reflects the number of hours actually expended versus the number of hours earned to complete the planned work.
Labor Rate Variance	A variance relative to labor that is equal to the earned labor rate less actual labor rate multiplied by the actual labor hours used to execute the effort, (i.e., $(\text{Earned Rate} - \text{Actual rate}) \times \text{Actual Hours}$). It reflects the difference between the earned labor rate and the actual labor rate.
Lag	A scheduling option that inserts a delay in time between two logically linked Integrated Master Schedule (IMS) activities.

Late Start / Late Finish	The latest possible start or finish date for an Integrated Master Schedule (IMS) activity.
Lead	A scheduling option that models an overlap between two logically linked Integrated Master Schedule (IMS) activities.
Level of Effort (LOE)	Support type activities that lack measurable output or product that cannot be discretely planned or objectively measured. LOE automatically earns performance with the passage of time, an earned value technique.
Line of Balance (LOB) Technique	A production management technique for collecting, measuring, and presenting facts related to time, cost, and accomplishment that are measured against a specific plan.
Management Reserve (MR)	An amount of the total budget set aside for unplanned, in scope effort that may arise during the course of the project which cannot be identified in advance and is used to handle execution risks. Management reserve budget should be commensurate with the level of project risk. It is not part of the Performance Measurement Baseline (PMB).
Manufacturing/Enterprise Resource Planning (M/ERP) System	A method for planning all resources of a manufacturing firm, integrating all business functions. Includes functions such as business planning, production planning and scheduling, capacity requirement planning, job costing, financial management and forecasting, order processing, shop floor control, time and attendance, performance measurement, and sales and operations planning.
Material Categories	Classes of material defined in the contractor's EVM System Description and M/ERP System Description.
Material Control System	See Material Management and Accounting System.
Material Management and Accounting System (MMAS)	A system used by a contractor for the planning, controlling, and accounting for the acquisition, disbursements, and disposition of material. May be stand-alone systems or may integrate with planning, engineering, estimating, purchasing, inventory, accounting, or other systems.
Material Price Variance	A variance relative to material that is equal to the earned unit price less the actual unit price multiplied by the actual quantity of material used, (i.e. (Earned Unit Price – Actual Unit Price) x Actual Quantity). It reflects the difference between the earned unit price of material and the actual unit price.
Material Requirements Planning or Manufacturing Resource Planning (MRP)	A high level production planning and inventory control system used to manage manufacturing processes.
Material Usage Variance	A variance relative to material that is equal to the earned quantity less the actual quantity multiplied by the earned unit price, (i.e., (Earned Quantity - Actual Quantity) x Earned Unit Price).

Milestone	A schedule element that has zero duration and used as a point of reference in the Integrated Master Schedule (IMS). A milestone may mark the start of an activity, an interim step for measuring performance, the end of one or more activities, or to mark a due date for the accomplishment of specific work scope or an objective. Most scheduling tools consider a milestone to be a unique type of activity with zero duration.
Near Critical Path(s)	The second, third, fourth, etc. longest sequence of tasks driving the project end date.
Near Driving Path(s)	The second, third, fourth, etc. longest sequence of tasks driving an interim project event.
Negotiated Contract Cost (NCC)	The cost negotiated in a cost plus fixed fee contract or the negotiated contract target cost in either a fixed price incentive contract or a cost plus incentive fee contract. It does not include profit or fee. It also does not include the estimated value of undefinitized change orders (Authorized Unpriced Work). Sometimes referred to as the Contract Target Cost (CTC).
Network Schedule	A schedule format in which the activities and milestones are represented along with the interdependencies between activities. It expresses the project's sequence of how work will be accomplished.
Not to Exceed (NTE)	The portion of an estimated price for work scope the contractor is allowed to bill the government before reaching a final agreement on contract terms. Expenditures against this work scope are limited to this value, however baseline planning typically reflects an estimated value that is finalized during the negotiation process.
Organization	A customer or supplier entity, including agencies responsible for management of internal projects using EVMS, prime contractors, subcontractors and Inter-organizational Transfers (IOTs), with EVMS ownership and oversight responsibility for one or more sites.
Organization Breakdown Structure (OBS)	The project structure that depicts the organization established to manage the resources tasked with performing the work on a specific contract.
Other Direct Costs (ODC)	A cost that can be identified specifically with a final cost objective that is not otherwise treated as a direct labor, material, purchased services, or purchased equipment costs.
Over Target Baseline (OTB)	A Performance Measurement Baseline (PMB) that exceeds the Contract Budget Base (CBB). It is implemented to produce a realistic schedule and budget plan for the project's remaining work. The difference between the Total Allocated Budget and CBB is the amount of the overrun. It typically requires customer approval to implement.

Over Target Schedule (OTS)	A replanned schedule baseline that extends beyond contract milestone dates, delivery dates, or completion date. An OTS is usually accompanied by an increase in budgets resulting in a corresponding Over Target Baseline (OTB). It typically requires customer approval to implement.
Overhead	See Indirect Cost.
Performance Budget	A budget presentation that clearly links performance goals with costs for achieving a target level of performance. In general, a performance budget links strategic goals with related long-term and annual performance goals (outcomes) with the costs of specific activities to influence these outcomes about which budget decisions are made.
Performance Measurement	A method of determining progress and a means for evaluating efficiency, effectiveness, and results. Performance measurement should include project accomplishments in terms of outputs (quantity of products or services provided) and outcomes (results of providing outputs in terms of effectively meeting intended agency mission objectives), indicators, statistics, or metrics used to gauge project performance.
Performance Measurement Baseline (PMB)	The total time-phased budget plan (Budget at Completion) against which project performance is measured. It is the schedule for expenditure of the resources allocated to accomplish project scope and schedule objectives, and is formed by the budgets assigned to control accounts and applicable indirect budgets. The PMB also includes budget for future effort assigned to higher level accounts, also referred to as summary level planning packages, plus any undistributed budget. Management reserve is not included in the PMB, as it is not designated for specific work scope. The PMB is traceable to the baseline dates in the Integrated Master Schedule (IMS).
Performing Organization	The organizational unit that applies resources to accomplish assigned work scope.
Period of Performance (POP)	The number of working days or calendar days, from a specified start date to a specified completion date, as provided for in a contract or to complete a specific scope of work.
Planning Package (PP)	A logical aggregation of future work (scope, schedule, and budget) within a control account that cannot yet be broken down into work package activities. Planning package activities are logically linked in the Integrated Master Schedule (IMS). Performance cannot be taken against a planning package.
Program	A major, independent part of a capital asset or system that involves a planned effort to achieve an outcome, the progress toward which is discretely measurable. A program may be comprised of multiple projects, delivery orders, task orders, or other recognized terms indicating a bilateral agreement between contracting parties.

Program Budget (PB)	In this context, “program” includes all government and contracted resources used to perform all contracts and projects. It does not include program funding and schedule risk-adjusted contingencies. See Program Risk-Adjusted Budget.
Program Manager or Project Manager (PM)	The individual designated with responsibility for and authority to accomplish program/project objectives for planning, budgeting, acquisition, and management to meet the user’s operational needs. Also may be identified as a Product Manager.
Program Risk-Adjusted Budget (PRB)	The total program budget that includes an additional amount of funding and schedule above the PB that customer management determines may be necessary to ensure project/program success. The PRB for a government program should be established at a level of probability sufficient to provide acceptable confidence that a program can achieve 90% of its performance, cost, and schedule objectives within the approved budget as required by statute. The amount above the PB covers risk not identifiable through the IBR and other risk management approaches, but that history on similar programs or the amount of total risk on the particular program indicates will likely be needed to ensure sufficient resources will be budgeted for project/program success. The difference between the PB and PRB is held at a level above the program level to be released to the program when justified to fund cost and schedule overruns from the PMB that happen through no fault of the program management process.
Project	A project has defined technical scope, schedule, and budget to achieve a specific result. Generally, a project comprises all effort authorized by a contract or other authorization document received from a customer, (e.g., a subcontract or inter-organizational transfer (IOT)), but it may also be an internally-defined and authorized effort. There may be multiple projects within a program. The terms project and program are often used interchangeably.
Reciprocity	A reciprocal arrangement or relationship which allows two or more groups to agree to the acceptance of another organization’s EVMS, thereby reducing the burden of multiple reviews by individual groups.
Remaining Duration (RD)	The number of workdays forecasted to complete an in-process or unstarted activity (or other scope of work). The remaining duration of a completed activity is zero.
Replanning	See Internal Replanning.
Residual Inventory (Equipment or Material)	Items procured for a contract that becomes excess to the needs of the contract.
Resource Plan	The schedule for the planned expenditure of project resources to accomplish project work scope.

Responsibility Assignment Matrix (RAM)	A graphical chart showing the relationship between the WBS elements and the project organization elements responsible for ensuring work accomplishment. It identifies the control accounts established for the project. When budget values are included in the chart, it may be referred to as a dollarized RAM.
Responsible Organization	The organizational unit responsible for the accomplishment of assigned work scope.
Risk or Risk and Opportunity (R&O)	An uncertain future event or situation that could impact the ability to achieve overall project requirements within defined cost, schedule, and technical objectives. Risk has two components: 1) the probability (or likelihood) of a particular outcome and 2) the consequences (or impact) of that outcome. The consequences of risks are typically thought of as negative that may need to be mitigated to minimize the impact to the project. A risk event with positive consequences is referred to as an opportunity that may be captured as a benefit to the project.
Risk/Opportunity Assessment	The risk and opportunity management process that identifies and analyzes potential project risk events in terms of probability and their consequences/impacts.
Risk/Opportunity Register	A management tool used by the project manager and project personnel that provides a means to record and track identified risks/opportunities as well as quantify the probability and consequences.
Rolling Wave	The continuous process of converting summary level planning packages (SLPP) into control accounts and control account planning packages into work packages. May include the necessary replanning of future, already detail planned work packages.
Schedule	A plan that forecasts when specified work is likely to occur.
Schedule Margin (SM)	A management technique used for insight and management of schedule risks. Schedule margin is represented by a task or tasks within the Integrated Master Schedule (IMS) with no assigned resources and is established as part of the baseline.
Schedule Performance Index (SPI)	A measure how well a project (or a portion of a project) has actually performed in comparison with the baseline plan. It is an indicator used to determine whether a project will need to increase efficiency to complete on time. It is calculated by dividing the Budgeted Cost for Work Performed (BCWP) by the Budgeted Cost for Work Scheduled (BCWS). A value greater than 1 is favorable; a value less than 1 is unfavorable. It may be expressed as a value for a specific time period or cumulative to date. The nature of the SPI formula is such that no matter how early or late a project completes, SPI calculations will eventually equal 1.00.

Schedule Risk	The likelihood project actions cannot be accomplished within the planned project timeframe. May result from unrealistic schedule estimates or problems with project execution.
Schedule Risk Assessment (SRA)	A formal process used to simulate the execution of a project hundreds or thousands of times to quantify schedule risk and predict the probability of completing events by specific dates.
Schedule Variance (SV)	A metric for schedule performance on a project. It is the difference between Budgeted Cost for Work Performed (BCWP) and the Budgeted Cost for Work Scheduled (BCWS) ($SV = BCWP - BCWS$). A positive value is favorable; a negative value is unfavorable. It may be expressed as a value for a specific time period or cumulative to date.
Schedule Visibility Tasks (SVTs)	An un-resourced Integrated Master Schedule (IMS) activity representing effort that is not part of the budgeted project scope, but is related to and may potentially impact project tasks. An example of an SVT is customer approval of a report prior to final submittal.
Self-assessment	A contractor's or government agency's internal review (when program level EVM is involved) of the design and implementation of an EVMS to verify compliance with the EIA-748 32 guidelines.
Single Point Adjustment (SPA)	Process that sets existing contract cost or schedule variances to zero. It typically accompanies a re-plan of all remaining effort with the goal of completing the project on schedule and on budget. This change is accomplished in the current period (the single point) to avoid making retroactive changes.
Soft Constraint	Allows the logic to drive the schedule (i.e. restricts only movement to the left) on the constrained task.
Start-to-Finish (SF)	A logical relationship used in the Integrated Master Schedule (IMS) network that establishes the following rule between two activities: the succeeding task cannot finish until a preceding task starts. Valid use of a start-to-finish relationship is extremely rare in most project schedules.
Start-to-Start (SS)	A logical relationship used in the Integrated Master Schedule (IMS) network that establishes the following rule between two activities: the succeeding task cannot start until a preceding task starts.
Statement of Work (SOW)	Contractual document that defines the work scope requirements for a project.
Subcontractor	A commercial entity that enters into a contract with a prime contractor that has entered into a contract with the government. Also see Supplier.
Summary Level Planning Package (SLPP)	An aggregation of far-term work efforts (scope, schedule, and budget) that are not able to be identified at the control account level, but can be distributed to reporting level WBS elements.

	SLPP activities are logically linked in the Integrated Master Schedule (IMS).
Supplier/Vendor	A government, commercial organization, or entity from which goods or services are required to complete a program/project. The entity may be internal or external to an organization. Suppliers can include prime contractors, subcontractors or sub-tier contractors, as well as Inter-organizational Transfers (IOTs), which are responsible for project execution.
Surveillance Procedure	This is an optional product documenting an organization's commitment to internal surveillance, if not already contained in the EVMS Policy or EVMS documentation. The procedure may also include other relevant surveillance related activities, such as how the organization engages in external reviews.
Surveillance Program	A surveillance program comprises an organization's people, practices, plan, tools, and training necessary to execute internal and subcontractor surveillance, independent of customer surveillance activities or requirements, for the purpose of ensuring its projects are effectively managed to meet their cost, schedule, and technical objectives.
Surveillance Review	The process of reviewing an individual project's implementation and use of the organization's EVMS. Internal surveillance reviews may be conducted by a project or an organization. Joint Surveillance Reviews (JSRs) are conducted jointly by the customer and supplier.
System Description	The set or series of integrated process descriptions and procedures that describe a contractor's EVMS.
System Surveillance	Cross-project EVMS surveillance used to assess an organization's capability to consistently implement and use its EVMS on all projects with EVMS requirements. Cross-project EVMS surveillance is also known as System Surveillance, because it can identify findings common to multiple projects, which are indicative of systemic problems. System Surveillance comprises a summarization of multi-project surveillance results rather than a separate system level Surveillance Review.
Task	See Activity.
Technical Risk	The likelihood that the project, as planned, will be unable to deliver a product to satisfy the technical or operational requirements.
Time-Based Schedule Performance Index (SPI _t)	The schedule efficiency at which the project has performed to date. Similar to SPI, but based on the time aspect of earned value, not the cost aspect. It is calculated by dividing the project's earned schedule by the actual duration of the project to date. A value greater than 1 is favorable; a value less than 1 is unfavorable. It may be expressed as a value for a specific time period or cumulative to date. Unlike traditional SPI that will

	trend toward 1.00 at project completion, SPI_t will remain above or below 1.00 if the project completes early or late respectively.
Timenow	The date that the scheduling tool treats as "today" (also known as the data date or status date). All dates "to the left" of Timenow are considered by the scheduling tool to be "in the past". All dates "to the right" of Timenow are considered by the scheduling tool to be "in the future".
To Complete Performance Index (TCPI) _{EAC}	The cost efficiency required to achieve the Estimate at Completion (EAC). $TCPI = \text{Budgeted Cost of Work Remaining (BCWR)} / \text{current Estimate to Complete (ETC)}$. A value over 1.0 is favorable, a value under 1.0 is unfavorable.
To Complete Schedule Performance Index (TSPI)	The schedule efficiency required to achieve the project's Estimated Completion Date (ECD). $TSPI = \text{Planned time to go from the current BCWP to the project's BAC} / \text{current remaining duration of the project}$. A value over 1.0 is favorable; a value under 1.0 is unfavorable.
Toll Gate Milestones	Milestones that constitute the start or completion of work scope and serve as an objective criterion for determining accomplishment. Toll gate milestones aid in analyzing and managing complex Integrated Master Schedules.
Total Allocated Budget (TAB)	The sum of all budgets allocated to the contract. Consists of the Performance Measurement Baseline (PMB) and Management Reserve (MR). When an Over Target Baseline (OTB) is in place, it must reconcile to the Contract Budget Base (CBB) and any recognized over target budget.
Total Float	The number of work days an activity's finish date can slip before impacting the project's end date. It is calculated in the scheduling tool by taking the delta between an activity's late finish date and early finish date. It is also known as total slack.
Total Float Consumption Index (TFCI)	A duration-based performance index that uses historical total float trending to estimate future schedule execution. The TFCI is used to calculate a predicted critical path total float and an Independent Estimated Completion Date (IECD). A value above 1.00 denotes better future performance than planned; a value below 1.00 suggest poorer future performance than planned.
Undefinitized Work	See Authorized Unpriced Work.
Undistributed Budget	A temporary holding account for budget associated with specific work scope or contract changes that have not been assigned to a control account or summary level planning package (SLPP).
Variance at Completion (VAC)	The difference between the Budget at Completion (BAC) and the Estimate at Completion (EAC) ($VAC = BAC - EAC$). It may be calculated at any level from the detail level up to the total contract. It represents the amount of expected overrun (negative VAC) or underrun (positive VAC).

Vertical Integration (or Traceability)	The consistency of dates between the various levels of schedules (summary master schedule, intermediate, and detailed). Also, the detailed schedule should be vertically traceable to the various requirements and structural elements for the project such as the Integrated Master Plan (IMP), Statement of Work (SOW), Contract Line Item Number (CLIN), WBS, OBS, control account, and work package/planning package.
Work Authorization	A contractor's internal process for authorizing the commencement of project work. The work authorization system describes the work to be performed in terms of work scope, schedule, and budget.
Work Breakdown Structure (WBS)	A product-oriented structure that depicts the subdivision of effort required to accomplish project objectives. It is an organized method to break down a product into sub-products and at the lowest level, the tasks to be accomplished. It is used for planning, budgeting, work authorization, performance measurement, tracking, and reporting purposes.
Work Breakdown Structure (WBS) Dictionary	A listing of WBS elements with a description of the work scope content for each element – generally what is included, excluded, or other specifics to clearly communicate what is required as well as to segregate the work for work authorization and accounting purposes.
Work Package (WP)	A natural subdivision of control account work scope, schedule, and budget; an activity or grouping of work that is logically linked in the Integrated Master Schedule (IMS). They are commonly segregated by the elements of cost (labor, material, other direct costs, or subcontract). An earned value technique is assigned to each work package. Work packages are the point where work is planned, progress is measured, and earned value is calculated.