



Items on the table

- 1. Contracting officers requiring Cost of Money (COM) to be reported above the line (at Format 1 reporting levels)**
- 2. Material Price and Usage variance definition**
- 3. ETCs at Work Package level Earned Value Management Interpretation Guide (EVMSIG) Guideline 27**
- 4. Most Likely EAC (Format 1 Header Block 6.c.1) interpretation must be covered in the Format 5 but...**
- 5. Inconsistent approach to surveillance for contracts >\$20M & <\$100M**



Classification (when filled in)

Integrated Program Management Report Format 1 - Work Breakdown Structure

Dollars In \$000

Form Approved
OMB No. 0704-0188

1. Contractor		2. Contract		3. Program		4. Report Period	
a. Name Wippity Bipp Construction Co.		a. Name CALTRANS 20		a. Name Highway 73 Extension		a. (YYYY/MM/DD) From _____	
b. Location (Address & Zip Code) 1 Briarpatch Lane Thumperville, CA 90633		b. Number XX-0763		b. Phase RDT&E		b. To (YYYY/MM/DD) Month 7	
		c. Type CPFF	d. Share Ratio N/A	c. EVMS Acceptance No (Yes) (2001/05/06)			

5. Contract Data								
a. Quantity 1	b. Negotiated Cost \$30,000	c. Est. Cost of Auth. Unpriced Work 0	d. Target Profit/Fee \$3,000	e. Target Price \$33,000	f. Estimated Price \$33,500	g. Contract Ceiling N/A	h. Estimated Contract Ceiling N/A	i. Date of OTB/OTS (YYYY/MM/DD)

6. Estimated Cost at Completion				7. Authorized Contractor Representative			
	Management Estimate at Completion (1)	Contract Budget Base (2)	Variance (3)	a. Name (Last, First, Middle Initial) Quick, I.M.		b. Title Program Manager	
a. Best Case	\$30,000			I.M. Quick		c. Signature I.M. Quick	
b. Worst Case	\$36,000						
c. Most Likely	\$30,500	\$30,000	-\$500				

8. 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		Cost Variance (12a)	Schedule Variance (12b)	Budget (13)	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)						
a. WBS Program Management	158	158	108	0	50	1,136	1,136	630	0	500				1,926	1,326	600

b. Cost of Money	2	2	2	0	0	14	14	14	0	0				24	24	0
c. Gen. & Admin.	433	693	780	260	-87	3,033	2,340	2,513	-693	-173				5,200	5,287	-87
d. Undistributed Budget																
e. Subtotal (Performance Measurement Baseline)	2,500	4,000	4,500	1,500	-500	17,500	13,500	14,500	-4,000	-1,000				30,000	30,500	-500
f. Management Reserve														0		
g. TOTAL	2,500	4,000	4,500	1,500	-500	17,500	13,500	14,500	-4,000	-1,000				30,000		

9. Reconciliation To Contract Budget Base																
a. Variance Adjustment																
b. Total Contract Variance																



Classification (when filled in)

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Format 1 - Work Breakdown Structure**

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b. Location (Address & Zip Code) 1 Briarpatch Lane Thumperville, CA 90633		b. Number XX-0763		b. Phase RDT&E		b. To (YYYY/MM/DD) Month 7	
		c. Type CPFF	d. Share Ratio N/A	c. EVMS Acceptance No (Yes) (2001/05/06)			

5. Contract Data								
a. Quantity 1	b. Negotiated Cost \$30,000	c. Est. Cost of Auth. Unpriced Work 0	d. Target Profit/Fee \$3,000	e. Target Price \$33,000	f. Estimated Price \$33,500	g. Contract Ceiling N/A	h. Estimated Contract Ceiling N/A	i. Date of OTB/OTS (YYYY/MM/DD)

6. Estimated Cost at Completion				7. Authorized Contractor Representative			
	Management Estimate at Completion (1)	Contract Budget Base (2)	Variance (3)	a. Name (Last, First, Middle Initial) Quick, I.M.		b. Title Program Manager	
a. Best Case	\$30,000			I.M. Quick		d. Date Signed (YYYY/MM/DD) Month 8, 10 th .	
b. Worst Case	\$36,000						
c. Most Likely	\$30,500	\$30,000	-\$500				
8. 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		Cost Variance (12a)	Schedule Variance (12b)	Budget (13)	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)						
a. WBS Program Management	160	160	110	0	50	1,150	1,150	650	0	500				1,950	1,350	600

b. Cost of Money	0	0	0	0	0	0	0	0	0	0				0	0	0
c. Gen. & Admin.	433	693	780	260	-87	3,033	2,340	2,513	-693	-173				5,200	5,287	-87
d. Undistributed Budget																
e. Subtotal (Performance Measurement Baseline)	2,500	4,000	4,500	1,500	-500	17,500	13,500	14,500	-4,000	-1,000				30,000	30,500	-500
f. Management Reserve														0		
g. TOTAL	2,500	4,000	4,500	1,500	-500	17,500	13,500	14,500	-4,000	-1,000				30,000		

9. Reconciliation To Contract Budget Base																
a. Variance Adjustment																
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NDIA Intent Guide VS EVMSIG Verbiage on Applicability of Price/Usage Analysis

NDIA Intent Guide

Guideline 21(CORRECT)

Price Variance = (Earned Value Unit Price - Actual Unit Price) x Actual Quantity

Usage Variance = (Earned Value Quantity - Actual Quantity) x Earned Value Unit Price

Guideline 23

Price/usage analysis, as applicable, for production material efforts

DoD Earned Value Management System Interpretation Guide (EVMSIG)

Guideline 23(INCORRECT)

Price Variance = (Budgeted Unit Price - Actual Unit Price) X Actual Quantity

Usage Variance = (Budgeted Quantity - Actual Quantity) X Budgeted Unit Price



DoD EVMSIG Intent of Guideline 27 with Respect to Developing ETCs

Intent

“ETCs are developed at the work package, planning package, and Summary Level Planning Package (SLPP) levels, or where resources are identified (if lower than the work package level), and are added to the ACWP to calculate the EAC. “

Attribute

“A properly maintained control account EAC continuously adjusted to reflect program progress, as well as scope and schedule changes. This is supported by timely updates at the work package, planning package, or lower levels, based on modified resource requirements.”



Integrated Program Management Report (IPMR) DI-MGMT-81861 Instructions Extract

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



Integrated Program Management Report (IPMR) DI-MGMT-81861 Instructions Extract

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



Integrated Program Management Report (IPMR) DI-MGMT-81861 Instructions Extract

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



Classification (when filled in)

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e. Subtotal (Performance Measurement Baseline)	2,500	4,000	4,500	1,500	-500	17,500	13,500	14,500	-4,000	-1,000				30,000	30,100	-100
f. Management Reserve														0		
g. TOTAL	2,500	4,000	4,500	1,500	-500	17,500	13,500	14,500	-4,000	-1,000				30,000		

9. Reconciliation To Contract Budget Base																
a. Variance Adjustment																
b. Total Contract Variance																



Approaches to surveillance

>\$20M & <\$100M