

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



Integrated Program Management Report Format 1 - Work Breakdown Structure Dollars In\$000													Form Approved OMB No. 0704-0188					
															01010			
1. Contractor	2. (Contrac	t		3	. Progra	am		4.	4. Report Period								
a. Name Wippity Bi	Co a. I	a. Name CALTRANS 20					lighway	73 Exte		a. (YYYY/MM/DD)								
b. Location (Address						Dhaca		70 Exte	Fı	From								
,		Number	XX-076				RDT&E											
1 Briarpatch Lane Thumperville, CA 90633				c. Type CPFF				. EVMS A No	cceptan Ye		(2001/	b	. To (Y)	YYY/MM/	DD)			
5. Contract Data	. 30033			CFI	•	N/A	<u> </u>	NO	<u>(le</u>	<u>></u>	(2001/	03/00)		IVI	onth 7			
a. Quantity b. Negotiated Cost c. Est. Cost of A				th. d. Target Profit/Fee			e. Target Price		ed Price	ract Ceili			ated Contract i. Date of OT					
1 \$30,000		Unpriced '	Work	\$3,00		\$33,000		\$33,500 N/			Ceiling			Δ	(YYYY/MM/DD)			
6. Estimated Cost at Co		0		Ψ0,0		Ψ00,0						ntativo						
										b. Title	fitle							
	at Completion						''		•	ick, I.M.	iddie iiiitiai)			Program Manager				
(1) a. Best Case \$30,000				(2)			(3)			1011, 1.111.				d. Date Signed				
b. Worst Case \$36,000								c. Signature					۱۳.	(YYYY/MM/DD)				
c. Most Likely \$30,500				\$30,	000	\$-5	500	I.	M. Q	uick				Month 8, 10 th .				
8. Performance Data		φοσι		, , , , , , , , , , , , , , , , , , , 		1 + -		<u> </u>								-		
Item		Cui	rrent Per	eriod			Cum	nulative To Date Reprogramm					_	<u> </u>				
""	Budge	Budgeted Cost A		Variance		Budgeted Cost		Actual Cost	Actual Variance		Adjustments			At Completion				
	Work Scheduled	Work Performed	Cost Work Performed	Schedule	Cost	Work Scheduled	Work Performed	Work	Schedule	Cost	Cost Variance	Schedule Variance	Budget	Budgeted	Estimated	Varianc		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12a)	(12b)	(13)	(14)	(15)	(16)		
a. WBS	 \-/	(0)	\ ',	(0)	(0)	(.,	(0)	(0)	(10)	(11)	(124)	(122)	()	(,	1.57	(,		
Program Management 15		158	108	0	50	1,136	1,136	630	0	500				1,926	1,326	600		
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		_									$\overline{}$	_						
									_									
b. Cost of Money	2		2	0	0	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						4	40 500	44.500	4 000	4 222					 			
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		4,500	1,500	-500	17,500	13,500	14,500	-4,000	-1,000				30,000				
9. Reconciliation To Contra	act Budge	Base																
a. Variance Adjustment																		
b. Total Contract Variance																		



Integrated Program Management Report Format 1 - Work Breakdown Structure										ollars lı	n\$	000	_ F	orm App MB No.	proved 0704-0	188	
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1. Contractor	2. (Contrac	t			3. Progra	am		4.	4. Report Period							
a. Name Wippity Bipp Construction Co.				Vamo	ALTRAN	10.20	a	NI	lighway	73 Evto	a.	a. (YYYY/MM/DD)					
						Dhaca		73 LXIE	Fı	From							
b. Location (Address		RDI&E															
1 Briarpatch Lane				уре		d. Share Ratio c. EVMS Acceptance					b	. To (YY	YY/MM/	DD)			
Thumperville, CA		CPF	F	N/A	N/A No Yes (2001/05					05/06)	5/06) Month 7						
5. Contract Data a. Quantity b. Negotiated	of Auth	d Torget C	refit/Eee	e. Target Price		f Estimate	d Prico		Coili	h E	stimator	ated Contract li. Date of OTB/C					
1 1		. Est. Cost Unpriced	Work	"				\$33,500	f. Estimated Price g. Cont			ng II. L Ceil	lina				
1 \$30,000		0		\$3,0	00	\$33,0	\$33,000			N/			N/A	4	(YYYY/MM/DD)		
6. Estimated Cost at Completion Management Estimate																	
Management Esti at Completion							• Variance		•	-		tial)					
(1)				(2)	((3)			ick, I.M.				Program Manager				
a. Best Case \$30,000								c. Signa	ture				d.	d. Date Signed			
b. Worst Case \$36,000								I.M. Quick			7			(YYYY/MM/DD)			
c. Most Likely \$30,500				\$30 ,	000	\$-5	00	1.1	ivi. Quick					Month 8, 10 th .			
8. Performance Data	1	C	rrent Per	:- al		ı	C	lativa Ta	Data		D			Т			
Item	Dudge		Actual					ulative To Date Actual Variance		Reprogramming Adjustments			At Completion				
		Baagotoa Goot		Variance		Budgeted Cost		CUSI	Vai	Variance				At Completion			
	Work Scheduled	Work Performed	Work Performed	Schedule	Cost	Work Scheduled	Work Performed	Work Performed	Schedule	Cost	Cost Variance	Schedule Variance		Budgeted	Estimated	 Varianc	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12a)	(12b)	(13)	(14)	(15)	(16)	
a. WBS					` '												
Program Management	160	160	110	0	50	1,150	1,150	650	0	500				1,950	1,350	600	
																<u> </u>	
						$\overline{}$					$\overline{}$						
				<u> </u>	_	_	_		_					_		<u> </u>	
b. Cost of Money	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															 	<u> </u>	
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		4,500	1,500	-500	17,500	13,500	14,500	-4,000	-1,000				30,000			
9. Reconciliation To Contra	act Budge	Base															
a. Variance Adjustment																	
b. Total Contract Variance																	



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.



Integrated Program Management Report Format 1 - Work Breakdown Structure Dollars In \$000													Form Approved OMB No. 0704-0188				
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1. Contractor	2. (Contrac	t		T	3. Progra	am		4.	4. Report Period							
a. Name Wippity Bi	Co a. I	Name C	ALTRAN	IS 20		. NI	lighway	73 Exte		a. (YYYY/MM/DD)							
b. Location (Address						Dhaca		70 Exte	Fı	From							
'		Number	XX-076				RDT&E										
1 Briarpatch Lane Thumperville, CA 90633				c. Type CPFF				. EVMS A No	cceptan Ye		b	b. To (YYYY/MM/DD) Month 7					
5. Contract Data	1 30000			011	•	N/A	<u> </u>	140	<u> </u>	<u>></u>	(2001/	03/00)		IVI	onth 7		
a. Quantity b. Negotiated Cost c. Est. Cost of Au				d. Target P	rofit/Fee	e. Target Price		f. Estimate	ed Price				d Contract	i. Date of OTB/OT			
1 \$30,000		Unpriced '	Work	\$3,00		\$33.0	\$33,000		\$33,500 N/			Ceil	ling N/	Δ	(YYYY/MM/DD)		
6. Estimated Cost at Co				Ψ0,0		400 ,0		7. Author				ntative		•	(1111/10)	111,00	
		/lanagement	Estimate	Contract B	udget Bas	e Vari	ance	a. Name			_		b. Title	Title			
	at Completion						''		Qu	, ,			Program Manager				
(1) a. Best Case \$30,000				(2)			(3)		ture	<u>. </u>			d. Date Signed				
b. Worst Case \$36,000								I.M. Quick						(YYYY/MM/DD)			
c. Most Likely \$30,500				\$30,	000	\$-5	500	† I.I		Month 8, 10 th .							
8. Performance Data						•		•					•	_			
Item			rrent Per					ulative To Date			Reprogrammin						
	Budge	idgeted Cost Ac		Variance		Budget	Budgeted Cost		Actual Variance		Adjustments			At Completion			
	Work Scheduled	Work Performed	Work Performed	Schedule	Cost	Work Scheduled	Work Performed	Work Performed	Schedule	Cost	Cost Variance	Schedule Variance	Budget	Budgeted	Estimated	Varianc	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12a)	(12b)	(13)	(14)	(15)	(16)	
a. WBS		` '	` _	<u> </u>	` ,	<u> </u>	, , ,			` ,		<u> </u>	`				
Program Management	160	160	110	0	50	1,150	1,150	650	0	500				1,950	1,350	600	
							_										
~	<u> </u>	<u> </u>				~~		<u> </u>									
b. Cost of Money	0	0	0	0	0	0	0	0	0	0				0	0	0	
c. Gen. & Admin.	433		780	260	-87	3,033	2,340		-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	30,100	-100	
f. Management Reserve														0			
g. TOTAL	2,500	,	4,500	1,500	-500	17,500	13,500	14,500	-4,000	-1,000				30,000			
9. Reconciliation To Contra	act Budge	t Base															
a. Variance Adjustment																	
b. Total Contract Variance																	



Approaches to surveillance >\$20M & <\$100M