

DCMA Cross Reference Checklist Revision, Comments Matrix

Item #	Organization and Submitter	Type C S A	GL #	Line #	Comments	Rationale	Decision A R P	Comments
1	NDIA Clearinghouse WG	S	1	a	Recommend deleting the references to "systems engineering process"	A quality WBS may be developed without this process and this would be difficult to test.	LEAVE BLANK - For DCMA Adjudication	
2	NDIA Clearinghouse WG	S	1	a	Remove systems engineering but require procedural breakdown of work: "Does the process describe the breakdown of contract requirements into a hierarchical WBS resulting in a single product-oriented WBS extended to the level necessary for internal management control?"	SE approach is not a requirement but work requirements should be broken out for execution		
3	NDIA Clearinghouse WG	S	2	c	Words eliminate the requirement to tie subcontracts and interorganizational units to the WBS - just says to tie to a single organizational "structure" (instead of "element")	Recommend using language from 25 June 2015 CRC, as it relates the outside work to both structures (WBS and OBS) and elements within each.		
4	NDIA Clearinghouse WG	A	3	b	Combined wording will make it difficult to distinguish in the checklist itself which of the levels were not integrated.	Wording in 25 June 2015 CRC enabled evaluators to specify the levels that might not be properly interfaced.		
5	NDIA Clearinghouse WG	A	3	c	This (and several other similarly worded sub-questions) will be N/A for non-production environments	You need some of this same interface between material control and EVMS in a non-production environment, and also with subsidiary processes/ systems like Agile and MRP.		
6	NDIA Clearinghouse WG	C	4	old c	The removal of the old question (25 June 2015) now deletes the requirement to budget and forecast indirect costs.	For all the indirect cost questions - especially ones that were deleted - indirect costs typically make up over 50% of a contract's costs. Deleting the budgeting and forecasting requirement appears to ignore a large part of the contract.		
7	NDIA Clearinghouse WG	S	6	c	Does the contractor address the network logic of the IMS (horizontal integration) that depicts the sequence of all authorized discrete work as represented in the IMS and is indicative of the actual way the work is planned and accomplished?	Tie c to a - discrete work can be reflected through summarization points reflecting details within supporting business tools as appropriate to the program needs.		
8	NDIA Clearinghouse WG	S	6	d	Words tell a reviewer that Planning Packages and SLPPs can have actual dates - which they can't.	Only Work Packages can have actual dates; reviewers could get misled looking for actual dates for PPs and SLPPs		
9	NDIA Clearinghouse WG	C	7	old c.	Removal of the old question (25 June 2015) implies the schedule does not have to trace back to the original goals.	It is clearly important to ensure traceability from current to original goals.		

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10	NDIA Clearinghouse WG	C	8	a	This question combines the lower level questions of the old CRC (25 June 2015), BUT leaves out indirect costs as part of the element of the PMB.	Since Indirect Costs typically make up over 50% of the inhouse work because 70% of a contract is typically material and subcontracts/ IOTs. Omitting them from the PMB formula will not give an accurate value for the PMB. As written, a reviewer may not know that they are to include indirect costs in the summary.		
11	NDIA Clearinghouse WG	C	8	old d	The removal of the old question (25 June 2015) now does not prohibit future budgets from being used to perform current work Critical aspect of the alignment of scope and budget - further exacerbated by agile development where changes must at least be communicated.	Not prohibiting budget for future work from being used for current work creates the risk of not having sufficient budget to perform future work. The quality of the BCWS and, therefore, the BCWP will lead to unrealistically favorable SPIs and CPIs just like 'front loading' of budgets		
12	NDIA Clearinghouse WG	A	8	f	Do the requirements to only exceed the CBB if an OTB/ OTS has been approved, remove the contractor's ability to use Internal Operating Budgets (IOBs)	An IOB gives the contractor some flexibility to have internal targets on a smaller scale without having to go through the formality of an OTB/ OTS.		
13	NDIA Clearinghouse WG	S	9	b	SLPPs typically do not have a CAM assigned	If addressing SLPPs in this GL, you should have a separate question so you don't confuse reviewers to think that SLPPs are managed by CAMs - typically it is a higher level manager like a PM or Deputy PM that is responsible for an SLPP.		
14	NDIA Clearinghouse WG	S	9	c	Does the contractor's process require the use of current rates to budget new work scope contractually added to the contract?	Clarify "new work scope" as a contractual change rather than rolling wave planning.		
15	NDIA Clearinghouse WG	S	10	b	Does the SD require identification of work packages and planning packages within the IMS or other supporting schedules? DELETE	Redundant - covered in GL6		
16	NDIA Clearinghouse WG		10	f	Are work packages assigned to a single responsible performing organizational element to for managing the effort?	Work is performed by multiple organizational elements but should be managed (responsibility) by 1		
17	NDIA Clearinghouse WG	A	10	f	Recommend distinguishing between planning horizons for SLPPs separate from PPs.	If given the same time constraints, the CAMs would not have sufficient time to plan PP work just received from a SLPP.		
18	NDIA Clearinghouse WG	S	10	i	Remove: Does the SD prohibit the commingling of LOE and discrete effort within a work package?	EVT is applied at the WP so situation cannot occur		

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19	NDIA Clearinghouse WG	S	10	J	Does the contractor identify proper controls for comingled work packages within a control account when planned as either discrete or LOE to limit the amount of LOE and the potential for distortion of performance and variance analysis?	Issue: "Proper Control" is subjective and subject to differing interpretation		
20	NDIA Clearinghouse WG	S	10	m	Quesrtion bulletizes the expectations of planning packages, instead of having them as lower level questions to be addressed separately.	Will be difficult to distinguish the bullets that were satisfied from those that were not when documenting the compliance report.		
21	NDIA Clearinghouse WG	c	10	m	Delete last bullet * and not used to perform other work scope	Concept better presented in GL8 - "old d". PP budgets could be subject to being used for other work - statement conflates mutiple concepts.		
22	NDIA Clearinghouse WG	S	10	old q	Not planning and tracking high value/ critical material and subcontracts/ IOTs seriously impacts the ability to achieve schedule and cost goals	High Value and Critical items need to be tracked discretely because of the high impact they can have on the project.		
23	NDIA Clearinghouse WG	A	12	b	Bulletized the items, but still cannot distinguish between a bullet that satisfies from one that does not satisfy the question.	Also implies that a contractor cannot set a limit onm the amount of LOE. The other reasons make sense, but setting a limit should not be prohibited.		
24	NDIA Clearinghouse WG	C	12	b	<ul style="list-style-type: none"> that ensures LOE is only utilized for efforts that are supportive in nature and that do not produce technical content leading to an end item or product? 	Incorrect parameters for LOE: LOE effort can provide techncial contributions that lead to the completion of a product. These contributions may not be distinctly measurable or practicable to measure.		
25	NDIA Clearinghouse WG	C	12	c	If LOE and discrete Work Packages exist within the same Control Account, is there a process for separately evaluating the performance identified within the Control Account?	This doesn't make sense; the process for claiming performance is based upon EVT. Not sure what is meant by "evaluating performance", but concerned that they are looking for a process that would look at variance analysis at a WP level, which would be impossible unless Actuals are at the WP level...which goes against requirements for actuals collection. The Variance should be at the control account level by exception		
26	NDIA Clearinghouse WG	S	13	b	Leaves out reference to Disclosure Statement where clarification can be found	The term "documented procedures" is not specific enough since the CAS Disclosure Statement is a very important document that details the contractor's practices and we need to refer to it..		

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27	NDIA Clearinghouse WG	C	13	old c.	Deleted from 25June2015 CRC the requirement to establish indirect costs by Element of Cost (EOC)	Indirect Costs are related to all direct costs and if left out, can provide inaccurate summaries on total budgets (since Indirect costs make up 50% or more of a contract's in-house costs.		
28	NDIA Clearinghouse WG	C	13	b	b. Does the SD require indirect budgets to be: <ul style="list-style-type: none"> • established at the appropriate organizational level for each pool and cost sub-element; • implemented on the programs as developed; • planned in conjunction with the direct budgets; • and consistent with the contractor's documented procedures for how indirect costs are approved and allocated to the program? -DELETE B	Establishment and management of indirect budgets are purview of the accounting system. A & C relate to how they are applied and effectively managed to support the EVMS and should remain in support of program execution and reporting.		
29	NDIA Clearinghouse WG	C	16	old d.	Deleted from the 25 June 2015 CRC the requirement that Control Accounts are opened and closed based on the start and completion of the work in the CA.	Removal of this requirement would result in an inordinate amount of inaccurate charters that would have to be subsequently adjusted. If anything should be sacred, it is the ACWP!		
30	NDIA Clearinghouse WG	C	16	d	If required, does the Accounting process state the Contractor's Cost Accounting Standards Board (CASB) Disclosure Statement identify the treatment of direct costs? DELETE D	Treatment of direct costs purview of DCAA and accounting system - other elements accurately capture EVM requirements.		
31	NDIA Clearinghouse WG	c	19	d, e	d. If required, does the Accounting process state the Contractor's Cost Accounting Standards Board (CASB) Disclosure Statement identify the treatment of indirect costs? e. Do the contractor's procedures require that all programs benefitting from the expenditure of indirect costs are allocated their portion of those costs? DELETE D, E	Similar - indirect aspects which are covered within Accounting system - not applicable to EVM system		
32	NDIA Clearinghouse WG	S	19	old c,d,e,g	Removed many of the questions on the application of indirect costs.	It is important that costs should be accrued in the same accounts/ pools by Element of Cost (EOC) as planned to effectuate indirect cost control.		
33	NDIA Clearinghouse WG	S	21	b	Does the contractor's processes provide for comparison of material costs to material budgets and earned value at the point where direct costs are transferred from the accounting system to the EVMS for material costs (ACWP) reported within the same accounting period as that earned value (BCWP) for that material is claimed?	This sentence is way to convoluted and looks to be tying to points into one. If they are trying to say that the process should provide for accumulation of ACWP for budgets at the same level as budgets are planned and performance is taken in the same period of actuals, then say that!		

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34	NDIA Clearinghouse WG	A	21	c	Question adds at the end that material is to be planned "no later than point of consumption" - does this remove point of sign off/ DD250 as a possible point?	This has historically been an acceptable point - that would be application and acceptance as the EV point. This provides more flexibility on points available to contractors, and as long as they plan and earn in the same time frame.		
35	NDIA Clearinghouse WG	C	21	e	e-When a contractor has a modernized and automated material control system in a production environment, does the contractor's system provide a systemic and documented approach to handle material transfer and loans to ensure appropriate collection of direct costs and accurate performance measurement (when applicable)?- Categories to be addressed: <ul style="list-style-type: none"> • Defined Material classes, categories, and allocation methods • The planned consumption of material models how the charge numbers (network demand) are assigned to the WBS in advance of work commencement. DELETED	Details of material handling system covered within Material business system - ensuring correct alignment of P-A and establishing correct budgets should remain with EVM		
36	NDIA Clearinghouse WG	S	21	c and h	These are now bulletized instead of lower level questions that can be separately answered.	Makes it more difficult for a team to specify the bullets that do and do not satisfy the question.		
37	NDIA Clearinghouse WG	S	21	i	This was changed from LOE materials to "low value material not using a formula method to calculate BCWP" - you should allow for LOE for all EOCs.	Now there is no addressing of LOE material, and low value material is already addressed in sub-question f.		
38	NDIA Clearinghouse WG	S	21	i	Is there a process that defines controls regarding price and quantity considerations for low value material not using a formula method to calculate BCWP to ensure performance measurement will not be skewed due to inadequate consideration of price variability, price ranges, as well as, similar or like categories of material?	Not sure of the intent of this statement...reads poorly. Is this to be read as for low value material not using PERT, does a contractor provide for consideration of price variances?		
39	NDIA Clearinghouse WG	C	22	old a.	Deleted measuring performance at the lowest level of management responsible. You should go with the Control Account level.	This would remove doubt about where performance measurement is performed - it should NOT be anywhere the contractor wants it to be.		
40	NDIA Clearinghouse WG	C	22	old b.	This removed the requirement for contractors to measure performance of critical IOTs/ subcontractors, BUT these IOTs subcontractors can have such a serious impact on the project.	Many projects are comprised of 70% or more of Material and subcontractors/ IOTs.		

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41	NDIA Clearinghouse WG	C	23	a.(1), (2),(3),(4), (6),(7); and b.	The new a. eliminates most of the specifics of what should be in variance analysis	Provides little guidance for reviewers, especially inexperienced ones, opening this area to individual interpretations.		
42	NDIA Clearinghouse WG	S	24	b.	New question includes three elements of a VAR for indirect costs, but these cannot be individually assessed via the CRC.	A contractor may not do one or two of these elements, but these cannot be individually assessed, so any failure implies all three are fails.		
43	NDIA Clearinghouse WG	C	24	old b. (1), (2), c. and d.	New CRC eliminates more questions related to management of indirect costs	Indirect costs represent over 50% of a contract's in-house effort, but the new CRC is reducing assessment of indirects.		
44	NDIA Clearinghouse WG	C	25	old d.	New CRC deletes the requirement for VARs to be done monthly and at the Control Account level.	One of the key features of EV is routine identification of variances from the plan, and while this could be achieved by having somebody taking notes, this important feedback mechanism should not be deleted entirely.		
45	NDIA Clearinghouse WG	C	25	na	Requirement for VARs should be reinseted - disagree that analysis must be at the CA level. Level should be aligned to what is needed for management control but reflective of CA performance	Critical to address variances when summarizing performance		
46	NDIA Clearinghouse WG	S	26	old a, and old b.	New CRC eliminates requirements to get EV information to management, and for them to use the data to identify actions needed.	Again, one of the main benefits of using EV is to provide management with performance information so they can use it to identify actions required.		
47	NDIA Clearinghouse WG	S	26	b	Does the contractor have procedures for incorporating identified cost, schedule and technical risks into a formal risk management process to monitor corrective actions (based on variances) that are tracked to resolution and closure?	Risks are different than corrective actions. Just because I have a risk does not mean that I have a corrective action. Also, a corrective action may not tie to a risk		
48	NDIA Clearinghouse WG	C	28	d	Current wording is misleading: "d. Does the contractor's process require UB be distributed to or removed from CAs or SLPPs as soon as practicable?" RECOMMEND: Retain original wording: "d. If current budgets for authorized changes do not sum to the negotiated cost for the changes, does the Contractor compensate for the differences by revising the undistributed budgets, management reserve, budgets established for work not yet started, or by a combination of these?"	Current wording makes it sound as though a Control Account and an SLPP element can have Undistributed Budget in them. The intent of the original sub-question was to ensure for any AUW, if budgets were already distributed to CA or SLPP levels and the negotiations of the change resulted in a negotiation loss, the difference between the estimated and negotiated amounts would be made up by removing budgets from UB, MR, or future work in the CA or SLPP. The "distributed to" piece of this was ensuring whatever was still in UB is distributed to CA and/ or SLPP in a timely manner - but this is already addressed in 28.a.		

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49	NDIA Clearinghouse WG	S	29	old e.	This CRC deleted another question on indirect rates, by not requiring current indirect rates to reconcile to prior rates.	Removing this requirement will make it more difficult to verify a contractor is using the correct rates for new work, or a contractor may not require that current rates be used		
50	NDIA Clearinghouse WG	S	30	c	REVISE: Is a Single Point Adjustment (SPA) process defined with established controls? Are processes defined for adjusting past performance and resetting variances when appropriate (e.g. Single Point Adjustment (SPA), etc).	Overly limited to SPA		
51	NDIA Clearinghouse WG	C	30	old d.	This CRC deleted the prohibition of changing completed work.	Even though the new b. prohibits retroactive changes to S,P,andA, this is for active WPs. The old 30.d. applied to completed WPs or even CAs - which should NOT be allowed to be retroactively changed.		
52	NDIA Clearinghouse WG	A	32	a.	This revised question eliminates the examples in the 25 June 2015 CRC of changes to the PMB and then also ensuring these were reflected in the Customer Reports (IPMR).	Less experienced reviewers might not address each source of change without the reminders that were in the original question.		