

Title: Integrated Program Management Data and Analysis Report (IPMDAR)

Number: DI-MGMT-81861B

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Limitation: N/A

DTIC Applicable: No

GIDEP Applicable: No

Preparing Activity: OUSD (A&S) AAP (PARCA)

Project Number: MGMT-2019-032

**APPLICABLE FORMS: N/A**

**1. USE/RELATIONSHIP:**

- 1.1 The Integrated Program Management Data and Analysis Report (IPMDAR) contains data for measuring contract execution progress on Department of Defense (DoD) acquisition contracts. The IPMDAR's primary purpose to the Government is to reflect current contract performance status and the forecast of future contract performance. This Data Item Description (DID) contains the format, content requirements, and intended use of information for the data deliverable resulting from the work task described in the solicitation.
- 1.2 The IPMDAR consists of the following three components:
  - 1.2.1 Contract Performance Dataset (CPD). Provides performance/execution data from the contractor's existing management systems.
  - 1.2.2 Schedule (Comprised of both the Native Schedule File and the Schedule Performance Dataset (SPD)). Provides data from the contractor's Integrated Master Schedule (IMS).
  - 1.2.3 Performance Narrative Report (Comprised of both the Executive Summary and the Detailed Analysis Report). Provides narrative analysis of data provided in the CPD and the Schedule.
- 1.3 IPMDAR Outline.
  - 1.3.1 Data reported shall reflect all negotiated contract work and include the total scope of Authorized Unpriced Work (AUW) efforts.
  - 1.3.2 Data reported shall reflect the output of the contractor's Earned Value Management System (EVMS).
  - 1.3.3 Data reported in the CPD, Schedule, and Performance Narrative Report shall be as of the same reporting period.
- 1.4 Direct Reporting Contractor Role.
  - 1.4.1 A Direct Reporting Contractor is any contractor required to provide the IPMDAR directly to the Government. This includes prime contractors, subcontractors, intra-government work agreements, and other agreements, based on the contract type, value, duration, nature of the work scope, and the criticality of the information. In this document, instances of "Contractor" are synonymous with "Direct Reporting Contractor."<sup>1</sup>

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<sup>1</sup> In the event that the Direct Reporting Contractor is a contractor other than the prime, the Direct Reporting Contractor will additionally report to the prime. Subcontractor data shall be provided to the prime in a manner that supports the contractor's submission to the Government.

- 1.5 Data Repository. The Office of the Under Secretary of Defense (OUSD) Acquisition, Analytics and Policy (AAP) Earned Value Management (EVM) Division maintains a secure website, the Earned Value Management Central Repository (EVM-CR)<sup>2</sup>, for all unclassified, proprietary and non-proprietary data from programs and contracts that have EVM reporting requirements, regardless of a program's Acquisition Category (ACAT) designation or a contract's value. The EVM-CR is housed on an unclassified computer system designed to control sensitive and proprietary contractor data. The system will accept only unclassified data including contracts with EVM data that are marked as For Official Use Only (FOUO), Business Sensitive, and/or Proprietary. No classified material shall be provided to the EVM-CR. Refer to DoD Manual 5200.01 Volume 4 for information regarding designation and marking of Controlled Unclassified Information (CUI).
- 1.6 Electronic Submission and Files. Refer to the AAP EVM Website and the IPMDAR Implementation Guide for information about electronic data submission format requirements as defined in the File Format Specifications (FFS) and Data Exchange Instructions (DEI).<sup>3</sup>
  - 1.6.1 The CPD shall be formatted in accordance with the applicable DoD-approved FFS and DEI.<sup>4</sup>
    - 1.6.1.1 Historical Contract Performance Data. This refers to a CPD delivery with time phased historical data from contract award. The Government may request Historical Contract Performance Data in place of the normally provided CPD, typically no more than annually (specific encoding definitions of Historical Contract Performance Data can be found in the FFS and DEI).
  - 1.6.2 The Schedule shall be provided electronically as follows:
    - 1.6.2.1 The Schedule Performance Dataset (SPD) in accordance with the applicable DoD-approved FFS and DEI.
    - 1.6.2.2 The Native Schedule File consistent with the contractor's schedule tool (e.g., MPP, XER). The Data Dictionary shall be included as part of the contractor's Native Schedule File, or in a human-readable file format (e.g., PDF, XLSX, DOCX), containing searchable text, in accordance with the contractor's internal system description.
  - 1.6.3 The Performance Narrative Report (Executive Summary and Detailed Analysis) shall be provided electronically in the contractor's human-readable file structure (e.g., DOCX, PDF), containing searchable text.
- 1.7 Signatures. The contractor's program manager or designee shall sign the final Performance Narrative Report or a separate signature page to note the completion of the data submission. This signature confirms the information reported in all of the provided components is authoritative and used by the contractor to manage the program. Electronic signatures are acceptable.
  - 1.7.1 Proprietary Disclosure Statement. A company proprietary disclosure statement is required and shall be provided as part of the Performance Narrative Report submission or separate signature page and shall be notated in the CPD and SPD files. (Refer to CPD FFS 2.2.2 and SPD FFS 2.2.1)
- 1.8 Delivery Timing.
  - 1.8.1 Monthly Submission Requirement. IPMDAR data shall be required at least monthly. The reporting frequency shall be specified in the Contract Data Requirements List (CDRL). All reports shall reflect data from the same accounting period and shall be provided at any time after the

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<sup>2</sup> <https://www.acq.osd.mil/evm/>

<sup>3</sup> Conversion utilities and tools can be found at: <https://www.acq.osd.mil/evm/>

<sup>4</sup> <https://www.acq.osd.mil/evm/>

close of the contractor's accounting period, but no later than sixteen (16) business days after the contractor's accounting period end date.

- 1.8.1.1 Incremental Delivery. Reports may be provided incrementally, including preliminary data, with the number of days for delivery of each submittal tailored in the CDRL. Data delivered is not considered authoritative until the final submission and signature. The recommended incremental delivery process is the Schedule, followed by the CPD and the Executive Summary, Government review of submittals, Government directed Detailed Analysis, Contractor Detailed Analysis delivery and all final data.<sup>5</sup>
- 1.9 This DID supersedes DI-MGMT-81861A.

## 2. DOCUMENT REQUIREMENTS:

- 2.1 Data Submission. The IPMDAR shall be provided to the OUSD AAP EVM Division EVM-CR. The EVM-CR will only accept unclassified, proprietary and non-proprietary data from programs and contracts that have EVM reporting requirements, regardless of a program's Acquisition Category (ACAT) designation or a contract's value.
- 2.2 Common Heading Information. This section shall provide information for metadata fields that are common across the datasets. (Refer to CPD FFS 2.2.2 and SPD FFS 2.2.1)
- 2.2.1 Contractor. Provide the reporting contractor's name, division (if applicable), facility location, mailing address, and Commercial and Government Entity (CAGE) or Data Universal Numbering System (DUNS) code.
- 2.2.2 Contract. Provide the contract name (e.g., Low Rate Initial Production (LRIP) Lots 1-4), contract number, contract type, and applicable effort name (e.g., LRIP 1, Contract Line Item Number 1, Task 1). Effort name shall refer to the subdivision of reporting below the contract level.
- 2.2.3 Program. Provide the program name, or enter the type, model, and series or other military designation of the prime item or items purchased on the contract. The program phase (e.g., development, production) shall also be provided.
- 2.2.4 Report Period. Identify the current period covered by the reported data.
- 2.3 Contract Performance Dataset (CPD). This section shall include the following:
- 2.3.1 Heading Information. This section shall provide information for metadata fields that are resident in the CPD. All values provided in the Heading Information shall be reported in dollars, and shall include the following: (Refer to CPD FFS 2.2.4)
- 2.3.1.1 Negotiated Contract Cost (NCC). Provide the NCC, which is defined as 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. The NCC shall not contain profit or fee, the estimated value of undefinitized change orders (known as AUW), or cost growth (overrun) above the original estimated cost.
- 2.3.1.2 Estimated Cost of AUW. Provide the total dollar value (excluding fee or profit) of the approved work scope associated with AUW, which is a contract scope change that is directed by the Government contracting officer, but has not yet been fully negotiated/definitized.
- 2.3.1.3 Target Fee. Provide the applicable fee that applies to the NCC.

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<sup>5</sup> Reference the IPMDAR Implementation Guide for an example of the incremental delivery timeline.

- 2.3.1.4 Target Price. Provide the target price (NCC plus target fee) applicable to the definitized contract effort.
- 2.3.1.5 Estimated Price. Provide the estimated final contract price. The estimated price shall be based on the contractor's Most Likely Estimate at Completion (EAC) for all authorized work, including: the appropriate fee, incentive, and cost sharing provisions.<sup>6</sup>
- 2.3.1.6 Contract Ceiling. Provide the contract ceiling price applicable to the definitized effort. This is only applicable to contracts with a ceiling.
- 2.3.1.7 Estimated Contract Ceiling. Provide the estimated ceiling price applicable to all authorized contractual efforts including both definitized and undefinitized efforts. This is only applicable to contracts with a ceiling.
- 2.3.1.8 Program Management EACs. These values represent the contractor program manager's EACs that may differ from Performance Measurement Baseline (PMB) EAC provided in 2.2.2.2.4.1 due to timing and executive insight.
  - 2.3.1.8.1 Best Case EAC. Provide the contractor program manager's Best Case EAC, defined as the best case scenario for the estimate of costs to complete all work from a point in time to the end of the program.
  - 2.3.1.8.2 Worst Case EAC. Provide the contractor program manager's Worst Case EAC, defined as the worst case scenario for the estimate of costs to complete all work from a point in time to the end of the program.
  - 2.3.1.8.3 Most Likely EAC. Provide the contractor program manager's Most Likely EAC, defined as the value that the contractor's management believes is the most possible outcome based upon the estimate of costs to complete all work from a point in time to the end of the program.
- 2.3.1.9 Original NCC. Provide the dollar value (excluding fee) negotiated in the original contract.
- 2.3.1.10 Contract Budget Base (CBB). Provide the CBB. The CBB shall be defined as the total amount of performance measurement budget that is allocated to contract work and is the sum of 2.2.1.1, NCC, and 2.2.1.2, Estimated Cost of AUW.
- 2.3.1.11 Total Allocated Budget (TAB). Provide the sum of all budgets allocated to the performance of the contractual effort (includes direct, indirect, undistributed budget (UB), management reserve (MR), and over target baseline (OTB)).
- 2.3.1.12 Contract Start Date. Provide the date the contractor was authorized to start work on the contract, regardless of the date of contract definitization.
- 2.3.1.13 Contract Definitization Date. Provide the date the contract was originally definitized. If the contract is not definitized, the contract definitization date shall be left blank.
- 2.3.1.14 Baseline Completion Date (previously known as Planned Completion Date). Provide the completion date for which the budgets allocated in the Performance Measurement Baseline (PMB) have been planned. This date represents the planned completion of all efforts on the contract and shall reflect the time to complete the work scope.
- 2.3.1.15 Contract Completion Date. Provide the contract completion date in accordance with the latest contract modification.

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<sup>6</sup> This number shall reconcile with the estimated price in the Contract Funds Status Report (CFSR), as applicable.

- 2.3.1.16 Forecast Completion Date (previously known as Estimated Completion Date). Provide the contractor program manager's latest forecast completion date. This date represents the projected completion of all effort on the contract, consistent with the Schedule forecast completion date. This date shall be consistent with the Most Likely EAC.
- 2.3.1.17 Over Target Baseline/Over Target Schedule (OTB/OTS) Date. Provide the date that all reprogramming adjustments were completed, if applicable.
- 2.3.1.18 Calculated Values. The following values are calculated and are not reported separately.
  - 2.3.1.18.1 Negotiated Contract Changes. Provide the total cost (excluding fee) of all definitized contract changes which shall be defined as changes that have occurred since definitization of the original contract and is the difference between 2.2.1.1 (NCC) and 2.2.1.9 (Original NCC).
- 2.3.2 Performance Data. The data provided in the CPD shall be reported in both dollars and hours.
  - 2.3.2.1 Structures. The following items shall be represented in the CPD structures. These structures are encoded as tables as described in the DEI.
    - 2.3.2.1.1 Work Breakdown Structure (WBS). Provide the contractor's WBS. (Refer to CPD FFS 2.2.10)
    - 2.3.2.1.2 Organizational Structure. Provide the organizational categories that reflect the contractor's internal management structure. Organizational categories can reflect different organization types, such as functional or Integrated Product Team (IPT), and can be arranged in a hierarchical structure. (Refer to CPD FFS 2.2.11)
    - 2.3.2.1.3 Control Accounts.
      - 2.3.2.1.3.1 Provide the list of control accounts established at the intersection of the WBS and organizational structure. Control accounts shall be traceable to the WBS and organizational structure, such that each control account is associated with a single WBS element and a single organizational structure element. (Refer to CPD FFS 2.2.12)
      - 2.3.2.1.4 Work Packages. If work package data is required by the CDRL, work packages shall be traceable to the associated control accounts. A work package is the point at which work is planned, progress is measured, and earned value is computed. (Refer to CPD FFS 2.2.15)
      - 2.3.2.1.5 Subcontractors. Efforts being conducted by major subcontractors shall be clearly marked as such in the organizational structure. Subcontractors with an EVM flow down requirement shall be considered major subcontractors. (Refer to CPD FFS 2.2.9)
      - 2.3.2.1.6 Reporting Calendar. Provide the list of reporting periods that detail data is reported against. The reporting calendar shall span the entire contractual period of performance (PoP). Accounting period start and end dates and working hours shall be included. (Refer to CPD FFS 2.2.18)
      - 2.3.2.1.7 Planning Packages. If planning package data is required by the CDRL, it shall be identified separately from work packages in the appropriate structure. A planning package is a logical aggregation of future work within a control account that cannot yet be planned in detail at the work package or task level. (Refer to CPD FFS 2.2.15)
      - 2.3.2.1.8 Summary Level Planning Packages (SLPP). If applicable, identify summary level planning packages separately from control accounts in the appropriate structure. SLPPs are aggregations of work for far-term efforts that are not able to be identified at the control account level, but are traceable to WBS and organizational structure elements. (Refer to CPD FFS 2.2.12)

- 2.3.2.2 Summary Data. The following items shall be represented in the CPD at a summary level.
- 2.3.2.2.1 Indirect Costs are costs that cannot be identified specifically against a particular program or activity, and must be controlled and budgeted at a functional or organizational level. Indirect Costs shall be reported as both cumulative-to-date and time phased non-cumulative-to-complete data. (Refer to CPD FFS 2.2.5, 2.2.7, and 2.2.8)
- 2.3.2.2.1.1 Cost of Money (COM). Provide summary-level performance data for the Facilities Capital COM allocated to the contract. Indicate “add” or “non-add” status of summary-level values. “Non-add” means detail dollar values include burdening for COM; “add” means detail dollar values do not include burdening for COM.
- 2.3.2.2.1.2 General and Administrative (G&A). Provide summary-level performance data for the applicable G&A costs. Indicate “add” or “non-add” status of summary-level values. “Non-add” status means detail dollar values include burdening for G&A; “add” status means detail dollar values do not include burdening for G&A.
- 2.3.2.2.1.3 Overhead (OH). Provide summary-level performance data for the sum of all indirect costs, excluding COM and G&A. Indicate “add” or “non-add” status of summary-level values. “Non-add” status means detail dollar values include burdening for OH; “add” status means detail dollar values do not include burdening for OH.
- 2.3.2.2.2 Undistributed Budget (UB). (Refer to CPD FFS 2.2.5)
- 2.3.2.2.2.1 Provide the amount of budget applicable to contract work scope that has not yet been distributed in the baseline per the contractor’s EVM system description.
- 2.3.2.2.2.2 Provide the EAC for the scope of work associated with UB.
- 2.3.2.2.3 Management Reserve (MR). Provide the value of the contractual budget held for management control purposes, risks, and for in-scope, but unplanned effort. (Refer to CPD FFS 2.2.5)
- 2.3.2.2.4 Summary Cross-Check Data. Non-calculated, hard encoded (manually entered) summed values used as a validation reference for calculated values. (Refer to CPD FFS 2.2.5)
- 2.3.2.2.4.1 Provide the PMB subtotals of cumulative-to-date values for Budgeted Cost of Work Scheduled (BCWS), Budgeted Cost of Work Performed (BCWP), Actual Cost of Work Performed (ACWP), and Reprogramming Adjustments (Cost Variance, Schedule Variance, and Budget), as well as total values for EAC and Budget at Complete (BAC). The values provided shall be inclusive of the cumulative totals for UB, OH, G&A, and COM. All values shall be provided in both dollars and hours, as appropriate.
- 2.3.2.3 Detail Data. Detail data shall be comprised of the BCWS, BCWP, ACWP, and Estimate to Complete (ETC), reported by control account unless reporting by work package level is specified in the CDRL. Detail Data shall be identified by Element of Cost (EOC), and shall consist of Labor, Material, Other Direct, and Subcontractor costs. Detail Data is reported as both cumulative-to-date and time-phased-to-complete data.
- 2.3.2.3.1 Cumulative-To-Date Data. Cumulative-to-date values shall be provided for BCWS, BCWP, and ACWP. (Refer to CPD FFS 2.2.19, 2.2.20, and 2.2.21)

- 2.3.2.3.2 Time-Phased-To-Complete Data. To-complete data shall be provided for both BCWS and ETC as time-phased non-cumulative values. BCWS values shall be time-phased by reporting period starting with the next consecutive reporting period and continue through the end of the Baseline Completion Date. ETC values shall be time-phased by reporting period starting with the next consecutive reporting period and continuing through the end of the Forecast Completion Date. (Refer to CPD FFS 2.2.22 and 2.2.23)
- 2.3.2.4 Calculated Values. The following values are calculated.
  - 2.3.2.4.1 Cost Variances. The cost variances are calculated by subtracting ACWP from BCWP values.
  - 2.3.2.4.2 Schedule Variances. The schedule variances are calculated by subtracting BCWS from BCWP values.
  - 2.3.2.4.3 Budget at Completion (BAC). In addition to the manually entered summary cross check value, the BAC values are calculated by summing the BCWS values.
  - 2.3.2.4.4 Estimate at Completion (EAC). In addition to the manually entered summary cross check value, the EAC values are calculated by summing the ACWP and ETC values.
  - 2.3.2.4.5 Variance at Completion (VAC). The VAC values are calculated by subtracting the EAC from the BAC values.
  - 2.3.2.4.6 Hierarchical Totals. The values associated with the WBS and organizational structure are calculated by summing the data provided at the control account or work package level (if applicable).
- 2.3.2.5 Contract Performance Over Target Baseline (OTB) and/or Over Target Schedule (OTS) Data Elements. (Refer to CPD FFS 2.2.24)
  - 2.3.2.5.1 Cost Variance Adjustments. If the contractor adjusts or eliminates variances applicable to completed work, the adjustments made to the cost variances shall be provided by control account. Note: adjustments made shall be reported as amounts added to the old variances to reach the new variances (or to eliminate the variances, as applicable).
  - 2.3.2.5.2 Schedule Variance Adjustments. If the contractor adjusts the schedule variances for completed work, the adjustments made to the schedule variances shall be provided by control account. Note: adjustments made shall be reported as amounts added to the old variances to reach the new variances (or to eliminate the variances, as applicable).
  - 2.3.2.5.3 Budget Adjustments. Provide the total amounts added to the budget, consisting of the sum of the budgets used to adjust variances applicable to completed work, plus the additional budget added for remaining work.
  - 2.3.2.5.4 Reporting Adjustments. The values provided shall represent cumulative adjustments for all previous and current reprogramming adjustments, in hours or dollars or both. If a reprogramming adjustment has occurred, it must be reported in all future reports.
  - 2.3.2.5.5 Formal Reprogramming Timeliness. Formal reprogramming can require more than one month to implement. During formal reprogramming, reporting shall continue, at a minimum, to include ACWP, and the latest reported cumulative BCWS and BCWP will be maintained until the OTB/OTS is implemented.
- 2.4 Schedule (Native Schedule File and Schedule Performance Dataset (SPD)). Unless otherwise specified, all items below pertain to both the Native Schedule File and SPD.
  - 2.4.1 Requirements.

- 2.4.1.1 Content. The Schedule consists of horizontally and vertically integrated discrete tasks/activities, consistent with all authorized work, and relationships necessary for successful contract completion. The Schedule is a single integrated network that also contains significant external interfaces, subcontractor discrete work, Government furnished equipment/information/property and relationship dependencies for the entire contractual effort.
- 2.4.1.1.1 Production Contract Schedule. Production contracts utilizing a Manufacturing Requirements Planning (MRP) or an Enterprise Requirements Planning (ERP) system will include a representation of the discrete effort contained in the MRP/ERP in the Production Contract Schedule.
- 2.4.1.2 External Interfaces. The Schedule shall contain and identify significant external dependencies that involve a relationship or interface with external organizations, including Government-furnished items (e.g., decisions, facilities, equipment, information, and data). The required and projected delivery dates shall also be identified.
- 2.4.1.3 Calendars. The Schedule shall contain all calendars that define working and nonworking time periods. (Refer to SPD FFS 2.2.6, 2.2.7, and 2.2.8)
- 2.4.1.4 Schedule Progress. Schedule shall reflect accurate remaining durations, start dates, and finish dates for all tasks/activities and milestones in respect to the status date.
- 2.4.2 Required Content. The following items shall be represented in the Schedule:
  - 2.4.2.1 If a Statement of Work (SOW) or Integrated Master Plan (IMP) are used for vertical schedule integration, those references shall be provided in both the SPD and native schedule. (Refer to SPD FFS 2.2.9)
  - 2.4.2.2 Milestones. Provide zero duration schedule events marking the due date for accomplishment of a specified work scope or objective. Milestone may mark the start, an interim step, or the end of one or more activities. (Refer to SPD FFS 2.2.9)
  - 2.4.2.3 Tasks/Activities. Provide elements of work with duration, cost, logical relationships/dependencies, and resource requirements. Task/activity names shall be concise and unique in respect to other names within the Schedule. The name of each task/activity shall clearly reflect the scope, output (e.g. deliverable), and place within the Schedule architecture so that the content can be understood without the subproject task structure, if applicable. (Refer to SPD FFS 2.2.9)
  - 2.4.2.4 Duration. Provide the length of time estimated, realized, and/or remaining to accomplish a task/activity. (Refer to SPD FFS 2.2.10)
  - 2.4.2.5 Baseline Dates and Information. Provide baseline dates for all items within the PMB. (Refer to SPD FFS 2.2.3 and 2.2.10)
  - 2.4.2.6 Control Account/Work Package Identification. (Refer to SPD FFS 2.2.9)
    - 2.4.2.6.1 Every discrete task/activity, work package, and planning package shall be traceable to a control account.
    - 2.4.2.6.2 Control accounts and, if applicable, work packages shall tie to the CPD.
  - 2.4.2.7 Level of Effort (LOE) Identification. If included in the Schedule, clearly identify any LOE control accounts, work packages, or planning packages. (Refer to SPD FFS 2.2.9, field EarnedValueTechniqueID)

- 2.4.2.8 Schedule Percent Complete. Provide the calculated and if applicable, physical schedule percent complete values. (Refer to SPD FFS 2.2.10)
  - 2.4.2.8.1 The calculated schedule percent complete is a time-based status calculated by the schedule tool without regard to task/activity scope accomplishment. This is not used to status BCWP (i.e., depicts the “time” percent complete based on the forecast completion date, not earned value percent complete based on work accomplished).
  - 2.4.2.8.2 The schedule physical percent complete is based on actual task/activity scope accomplishment.
- 2.4.2.9 Earned Value Technique (EVT). Identify the EVT (e.g., apportioned effort, level of effort, milestone). (Refer to SPD FFS 2.2.9)
- 2.4.2.10 Total Float/Slack. Provide the amount of time a task/activity or milestone forecast finish date can slip before delaying contract completion or constraint date. (Refer to SPD FFS 2.2.10)
- 2.4.2.11 Free Float/Slack. Provide the amount of time a task/activity or milestone can slip before it delays any of its successor tasks/activities or milestones. (Refer to SPD FFS 2.2.10)
- 2.4.2.12 Driving Path(s). Shall be clearly identified in both the Native Schedule and the SPD deliveries. (Refer to SPD FFS 2.2.10)
  - 2.4.2.12.1 The Government may specify which interim contract milestone is the destination for the driving path.
  - 2.4.2.12.2 Without Government direction, the contractor will report the driving path to the next contractor identified event.
- 2.4.2.13 Critical Path(s). Shall be clearly identified in both the Native Schedule and the SPD deliveries. (Refer to SPD FFS 2.2.10)
- 2.4.2.14 Subcontractor Tasks. Identify the tasks that are unique to the scope of a major subcontractor, if any. (Refer to SPD FFS 2.2.9)
- 2.4.2.15 Risk Mitigation Tasks. Both the Native Schedule and the SPD delivery shall identify items that came from the Risk/Opportunity Management System and include authorized risk mitigation activities, as applicable. (Refer to SPD FFS 2.2.9, field TaskSubtypeID)
- 2.4.2.16 Schedule Visibility Tasks (SVT). If SVTs are used, clearly and consistently identify all SVTs. (Refer to SPD FFS 2.2.9, field TaskSubtypeID)
- 2.4.2.17 Lead/Lag. Provide the durations of leads or lags between predecessor and successor tasks. Justification for each lead/lag shall be included in both the Native Schedule and the SPD. (Refer to SPD FFS 2.2.13)
- 2.4.2.18 Constraints. Identify the constraints applied to tasks. Justification for each constraint shall be included in the Native Schedule and SPD submissions. (Refer to SPD FFS 2.2.13)
- 2.4.2.19 Schedule Margin. If Schedule Margin is used, clearly and consistently identify all schedule margin tasks. (Refer to SPD FFS 2.2.9, field TaskSubtypeID)
  - 2.4.2.19.1 Use schedule margin only as the last task before key contractual events, significant logical integration/test milestones, end item deliverables, or contract completion.
  - 2.4.2.19.2 Explain changes to the status of schedule margin tasks that impact the program’s primary critical path in the Detailed Analysis section of the Performance Narrative Report. See the Detailed Analysis table in Section 2.4.3 for additional information.

- 2.4.2.20 Data Dictionary for Native Schedule File. Provide a list of all contractor defined fields, definitions, and code structures used within the Native Schedule File. The Data Dictionary shall be delivered with the initial submission of the Native Schedule File, and resubmitted with subsequent submissions if changes occur to the Data Dictionary.
- 2.4.2.21 Schedule Risk Assessment (SRA). SRAs are required prior to an IBR, implementation of an OTB or OTS, as specified in the contract. The inputs (e.g., three-point estimates) from the most recent SRA shall be provided in the Native Schedule File submission. Results of the SRA shall be discussed in the Performance Narrative Report.
- 2.4.3 Optional Content. If required by the CDRL, the following items shall be represented in the Schedule.
  - 2.4.3.1 Custom/User-Defined Fields. Custom/user-defined fields may be required for specific information not otherwise included in the Schedule. (Refer to SPD FFS 2.2.4, 2.2.5, 2.2.11, and 2.2.12)
  - 2.4.3.2 Resources. Resource loading may be required as part of the Schedule in either the Native Schedule File, or both the SPD and Native Schedule File. (Refer to SPD FFS 2.2.16, 2.2.17, 2.2.18, and 2.2.19)
- 2.5 Performance Narrative Report. The Performance Narrative Report is comprised of the Executive Summary and the Detailed Analysis. The Executive Summary and the Detailed Analysis shall reflect both dollars and hours where applicable or as specified in the CDRL. The Government may request additional specific and/or clarifying information in the following month's report.
  - 2.5.1 Delivery Options. Delivery of the Performance Narrative Report is either Incremental Delivery or Single Delivery.
    - 2.5.1.1 Incremental Delivery. The Performance Narrative Report is delivered in the increments as defined in Section 1.8.1.1. The Executive Summary will be delivered with the CPD file. The Detailed Analysis shall be delivered no later than the final delivery date as specified in the CDRL.
    - 2.5.1.2 Single Delivery. The Executive Summary and Detailed Analysis report are delivered as defined in Section 1.8.1 against a standard agreed-upon set of criteria or as specified in the CDRL.
  - 2.5.2 Executive Summary. The Executive Summary shall address items listed below. The Executive Summary of the Performance Narrative Report is required regardless of monthly variance reporting selection direction.
    - 2.5.2.1 Program/Contract Overview. A brief paragraph containing the program/contract description, PoP, contract value, and contract type (including share ratio, if applicable, and estimated price).
    - 2.5.2.2 Contract Performance Overview. Overview of contract performance to include an integrated schedule, cost, and technical performance summary. Significant differences in the CPD and the SPD shall be reconciled and explained in the Executive Summary section of the Performance Narrative Report. Include potential impacts and drivers to the Most Likely EAC, contract objectives, and/or PoP, as well as any corrective actions underway, and provide the following as applicable:
      - 2.5.2.2.1 Contract Modifications. Summary of major contract modifications since last report.

- 2.5.2.2.2 Integrated Baseline Review. The date the most recent IBR was completed along with a statement of achievability/executability, and the dates of upcoming IBRs if applicable.
- 2.5.2.2.3 Formal Reprogramming Analysis (OTB/OTS). Information on OTB/OTS to include date of request and rationale, decision status of OTB/OTS request, impact to IPMDAR submissions, and implementation status.
- 2.5.2.3 Contractor Program Manager's Cost and Schedule Forecast. Stability and realism of contractor program manager's Most Likely EAC and schedule forecast to major milestones in the context of major risks, opportunities and drivers from prior report.
- 2.5.2.4 Associated Information. If requested or specified in the CDRL, provide additional information of interest to the program and/or summary level information to amplify and explain data provided within the IPMDAR.
- 2.5.3 Detailed Analysis. The Detailed Analysis section for the Performance Narrative Report shall address items included in the Detailed Analysis Table, following Section 2.4.3.5.
  - 2.5.3.1 Variance Analysis Reporting Level. The default reporting level for variance analyses shall be at the control account level unless a higher level is specified in the CDRL.
  - 2.5.3.2 Variance Analysis Categories. The list of requested items for variance analysis will draw from any combination of the following points of variance:
    - 2.5.3.2.1 Cost Variances (CV) (Current Period and Cumulative). Provide explanations that clearly identify the root cause, impact and mitigation plan for the cost variance. If the cost variance cannot be mitigated, this must be stated and explained.
    - 2.5.3.2.2 Schedule Variances (SV) (Current Period and Cumulative). Provide explanations that clearly identify the root cause, impact and mitigation plan for the schedule variance. If the schedule variance cannot be mitigated, this must be stated and explained.
    - 2.5.3.2.3 Variances at Completion (VAC). Provide explanations that clearly identify the root cause, impact and mitigation plan for the VAC. If the VAC cannot be mitigated, this must be stated and explained.
  - 2.5.3.3 Variance Analysis Reporting Requirements. See Detailed Analysis Table following Section 2.4.3.5 for reporting requirements.
  - 2.5.3.4 Variance Analysis Selection. The selection of control account candidates for variance analysis reporting may occur in one of the three following methods as specified in the CDRL:
    - 2.5.3.4.1 Government Identified Control Account Variance. The Government, upon review of the incrementally delivered Contract Performance and Schedule Datasets, and Executive Summary will identify the specific control accounts requiring variance analysis. The use of this method is limited to incremental delivery.
    - 2.5.3.4.2 Government Specified Variance Analysis Thresholds. The Government shall establish thresholds for cost, schedule, and at completion variances in the CDRL. Each month the variances for the control account are compared to the thresholds. Control account variances that exceed the thresholds are selected and reported. The reportable control account variances may be further limited by a specific number and category (VAC, SV, and CV). Variance analysis thresholds will be reviewed periodically and adjusted as necessary to ensure they continue to provide appropriate insight and visibility to the Government. This method may be used for either incremental or single delivery.

- 2.5.3.4.3 Specific Number of Control Account Variances. The Government shall identify a specific number of control account variances and categories (VAC, SV, and CV) to report monthly. The number will be reviewed periodically and adjusted as necessary to ensure they continue to provide appropriate insight and visibility to the Government. This method may be used for either the incremental or single delivery.
- 2.5.3.5 Default Variance Reporting. In absence of Government direction for monthly variance analysis, the contractor will provide variance analyses by control account in any combination (SVcur, SVcum, CVcur, CVcum, VAC), based upon the contractor's assessment of performance drivers and risk, consistent with the contractor's internal variance analysis processes. The Executive Summary of the Performance Narrative Report is required regardless of monthly variance reporting selection direction.

Table 2.1 – Detailed Analysis Table – Required Elements	
Topic	Description
<i>Variances at Control Account Level</i>	<i>Provide the root cause, impact, and mitigation plan for variance analyses at the control account level.</i>
<i>Management EACs (Best, Most Likely, Worst)</i>	<i>Explain the assumptions, conditions, methodology, incorporation of risks/opportunities, and MR and UB assumptions for all three Management EACs (Best, Most Likely &amp; Worst Case). Discussion shall include an assessment of the IMS status and the impact of schedule to the Most Likely EAC. Include any differences between the Most Likely EAC and CBB. Provide a brief explanation of difference(s) if the Best or Worst Case EACs differ from the Most Likely EAC, or if the Most Likely EAC differs from the PMB EAC. Provide the month the last Comprehensive EAC (CEAC) was performed, as well as the month the next CEAC is projected to be performed.</i>
<i>Baseline Changes</i>	<i>Changes to cost/schedule baseline; shifts in time phasing, changes in total budget, retroactive changes, and content changes.</i>
<i>UB Analysis</i>	<i>Identify the components of the UB as of the current reporting period and the estimated data month the components will be distributed from UB. Discuss changes, if any, from the previous IPMDAR.</i>
<i>MR Analysis</i>	<i>Identify the changes to or the allocation of MR during the reporting period by control account and provide a brief explanation for MR value change or allocation.</i>
<i>Critical Path</i>	<i>Narrative describing changes impacting the critical path(s) to the selected program end milestone with mitigation plan.</i>
<i>Driving Path</i>	<i>Destination of driving path, narrative describing changes impacting the driving path(s) to the selected tasks/milestones with mitigation plan.</i>
<i>Schedule Margin</i>	<i>If used, task(s) and duration(s) associated with schedule margin and explanation of schedule margin change from prior report.</i>
<i>Schedule Risk Assessment (SRA)</i>	<i>Dates of SRA, results of most recent SRA including assumptions, probability of result, analysis of results, and actions taken as a result of the analysis. Changes to schedule and Most Likely EAC based on SRA results.</i>
Items listed in this table are required for all contracts with IPMDAR requirement. The frequency for each item shall be monthly unless otherwise annotated in Block 16 of the CDRL and may be identified with a periodicity that meets management needs.	

Table 2.2 – Detailed Analysis Table – Tailorable Elements	
Topic	Description
<i>Staffing Changes</i>	<i>Major changes to staffing (reported by organization) and reasons for changes, major risks in staffing projections with explanation of impact(s)</i>
<i>Major Subcontractors/ Supplier Changes</i>	<i>Identification of major subcontractors with EVM flowdown requirements to include those not yet definitized</i>
<i>Rates</i>	<i>Identify impact of rate changes to EAC and/or MR at the contract level</i>
<i>Schedule Health</i>	<i>Results of any internal schedule health analysis</i>
<i>Supplemental Information</i>	<i>Summary level information to amplify and explain data provided within the IPMDAR</i>
Block 16 of the CDRL shall identify any additional tailored in items listed in this table. The frequency for each item shall be annotated in Block 16 of the CDRL and may be identified with a periodicity that meets management needs.	

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