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DATA ITEM DESCRIPTION

Form Approved
OMB NO. 0704-0188

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1. TITLE
COST/SCHEDULE STATUS REPORT (C/SSR)

2. IDENTIFICATION NUMBER
DI-MGMT-81467

3. DESCRIPTION/PURPOSE
This report is prepared by contractors and provides summarized contract cost and schedule performance information for program management purposes. The report (Sample Format 1) contains the following information: contract and program identification; contract data, including original and current contract values and the management estimate at completion (EAC); performance data which consists of cost and schedule performance information by summary level Work Breakdown Structure (WBS) elements; and narrative explanations, which presents information on significant cost and schedule variances and other contract problems or areas of interest.

4. APPROVAL DATE (YYMMDD)	5. OFFICE OF PRIMARY RESPONSIBILITY (OPR)	6a. DTIC APPLICABLE	6b. GIDEP APPLICABLE
951019	OUSD(A&T)API/PM		

7. APPLICATION/INTERRELATIONSHIP

7.1 This Data Item Description (DID) contains the format and content preparation instructions for the data product generated by the specific and discrete task requirements as delineated in the contract.

7.2 This DID may be used in conjunction with the Contract Funds Status Report DID, DI-MGMT-81468, and the Contract Work Breakdown Structure DID, DI-MGMT-81334. This DID and the Cost Performance Report (CPR) DID, DI-MGMT-81466, will not be used on the same contract.

7.3 The C/SSR will be used to collect cost and schedule performance information on contracts over 12 months in duration where application of the CPR is not appropriate. There are no specific application thresholds for the C/SSR. However, application to contracts of less than $5 million (constant fiscal year 1990 dollars) should be evaluated carefully to ensure that only the minimum information necessary for effective management control is required.

7.4 C/SSR data elements will reflect the output of the contractor's C/SSR management procedures (refer to DFARS 252.242-7005). The definitions of terms contained in the Cost/Schedule Control Systems Criteria (C/SCSC) (refer to DFARS 252.242-7001) may be used as guidance in completing Columns (2) through (9) of the C/SSR with the exception of the definitions for Budgeted Cost for Work Scheduled (BCWS) and Budgeted Cost for Work Performed (BCWP). Application of the C/SSR does not invoke the unique requirements or disciplines of the C/SCSC, such as the use of work packages for determining BCWP. The contractor may use C/SCSC compliant practices if they constitute the contractor's normal way of doing business. The method of deriving the BCWP will be left to the discretion of the reporting contractor and will be subject to negotiation, if necessary, and inclusion in the contract. While the contractor must be in a position to explain the method used for determining the BCWP, the in-depth demonstration review referred to in DFARS 252.242-7001 will not be required.
(Continued on page 2)

8. APPROVAL LIMITATION	9a. APPLICABLE FORMS	9b. AMSC NUMBER
	DD Form 2735	D7121

10. PREPARATION INSTRUCTIONS

10.1 Format. Contractor formats should be substituted whenever they contain all the required data elements at the specified reporting levels in a form suitable for DOD management.

10.2 Content. The Cost/Schedule Status Report shall contain the following:

10.2.1 Contractor. Enter the contractor's name and location in Block 1.

10.2.2 Contract. Enter the contract name, number, type, and share ratio, if applicable, in Block 2.

10.2.3 Program. Enter in Block 3.a. the name, number, acronym and/or type, model, series, or other designation of the prime items purchased under the contract. Enter the program phase in Block 3.b. (Concept Exploration and Definition, Demonstration and Validation, and Engineering and Manufacturing Development are considered RDT&E. Production programs are those that have passed Milestone III.) (Continued on page 2)

11. DISTRIBUTION STATEMENT
Distribution Statement A: Approved for public release; distribution is unlimited.

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Block 7, Application/Interrelationship (Continued)

7.5 Data reported on the C/SSR will pertain to all authorized contract work, including both priced and unpriced effort. The Government and the contractor may agree to exclude from C/SSR reporting portions of the contract for which performance reporting is not needed, such as firm fixed price contract line items. Data reported will normally be limited to level 3 of the WBS or higher. However, if a cost/schedule performance problem occurs at a lower level, the Program Manager (PM) may request information on an exception basis until the problem is resolved.

7.6 Reporting frequency will be specified in the contract. C/SSRs will not be required more frequently than monthly. Reports may reflect data as of the end of the calendar month or as of the contractor's accounting period cut-off date. Reports normally are due 25 days after the end of the report period.

7.7 Certain aspects of the report are subject to negotiation between the Government and the contractor, such as:

7.7.1 The variance thresholds which, if exceeded, require problem analysis and narrative explanations. Variance thresholds should be reviewed periodically, and changed if necessary, to ensure they continue to provide appropriate visibility without requiring excessive information. Refer to Chapter Three of the C/SSR Joint Guide for examples of the various methods for establishing variance thresholds.

7.7.2 The WBS elements reported in the Performance Data section. The level of detail will normally be limited to level 3 or higher, but lower levels may be selected for high-cost or -risk areas. Reporting levels should be reviewed periodically, and changed if necessary, to ensure they continue to provide appropriate visibility without requiring excessive information.

7.8 Contractor formats should be substituted for C/SSR formats whenever they contain all the required data elements at the specified reporting levels in a form suitable for DOD management use. The American National Standards Institute (ANSI) X12 standards (transaction sets 839 for cost and 806 for schedule), or the United Nations Electronic Data Interchange for Administration, Commerce and Transport (EDIFACT) equivalent, will be used for Electronic Data Interchange.

7.9 In all cases, the C/SSR CDRL is subject to "tailoring." Tailoring is defined as deleting requirements from this DID. Requiring more information in the C/SSR CDRL than specified in this DID is prohibited by DOD regulation. All negotiated reporting provisions will be specified in the contract.

7.10 This DID supersedes DI-F-6010A.

Block 10, Preparation Instructions (Continued)

10.2.4 Report Period. Enter the beginning and ending dates of the period covered by the report in Block 4.

10.2.5 Signature, Title and Date. The contractor's authorized representative will sign the report and enter his/her title and the date in Block 5.

10.3 Contract Data.

10.3.1 Original Contract Target Cost. Enter in Block 6.a. the dollar value (excluding fee or profit) negotiated in the original contract. For a cost plus fixed fee contract, enter the estimated cost negotiated. For an incentive contract, enter the definitized contract target cost.

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10.3.2 Negotiated Contract Changes. Enter in Block 6.b. the cumulative cost (excluding fee or profit) applicable to definitized contract changes which have occurred since the beginning of the contract. Changes to estimated costs for cost plus fixed fee contracts will include only amounts for changes in the contract work scope; changes for cost growth will not be included.

10.3.3 Current Target Cost. Enter the sum of Block 6.a. and Block 6.b. in Block 6.c. The amount shown should equal the current dollar value (excluding fee or profit) on which contractual agreement has been reached.

10.3.4 Estimated Cost of Authorized, Unpriced Work. Enter in Block 6.d. the estimated cost (excluding fee or profit) for contract changes for which written authorization has been received but for which contract prices have not been negotiated.

10.3.5 Contract Budget Base (CBB). Enter the sum of Block 6.c. and Block 6.d. in Block 6.e.

10.3.6 Management Estimate at Completion. Enter in Block 6.f. the contractor's most likely EAC. The estimate should include actual costs to date plus a knowledgeable projection of future performance. The estimate should be based on the agreed work scope as reflected in the CBB (Block 6.e.). The contractor may include an estimate for management reserve (MR), if applicable. The contractor also may include a realistic estimate for program risk or probable future business conditions. If the management EAC differs from the value in Column (8) of Block 7.e., the difference shall be discussed in the Narrative Explanation section.

10.3.7 Variance at Completion. Enter the difference between Block 6.e. and Block 6.f. in Block 6.g.

10.3.8 Over Target Baseline (OTB) Date. If applicable, enter in Block 6.h. the report period ending date of the C/SSR in which the latest approved OTB first appears. The Government and the contractor must agree on the terms of an OTB prior to its establishment. The contractor shall not implement an OTB without prior written approval from the Contracting Officer.

10.4 Performance Data.

10.4.1 Work Breakdown Structure (WBS) Elements. Enter in Column 1 of Block 7.a. the name of the WBS elements for which cost information is being reported. WBS elements or levels required will be those specified in the contract. Organizational categories may be used in lieu of WBS elements if the Government and the contractor agree that such categories would be more beneficial.

10.4.2 Cost of Money (COM). Enter in Columns (2) through (9) of Block 7.b. the appropriate COM figures. If COM has been included in the costs reported above, then COM will be shown as a non-add entry on this line with an appropriate notation. When a facility has two or more contracts with cost reporting requirements, the contractor shall ensure that all COM values are derived from the same accounting source.

10.4.3 General and Administrative (G&A). Enter in Columns (2) through (9) of Block 7.c. the appropriate G&A costs. If G&A has been included in the costs reported above, then G&A will be shown as a non-add entry on this line with an appropriate notation. If a G&A classification is not used, no entry will be made other than an appropriate notation to that effect.

10.4.4 Undistributed Budget (UB). Enter in Column (7) of Block 7.d. the amount of budget applicable to authorized contract effort which has not been

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identified to WBS elements at or below the reporting level. Enter in Column (8) of Block 7.d. an estimate for the scope of work represented by the amount shown in Column (7) of Block 7.d. Enter the difference, if any, between Column (7) and Column (8) in Column (9) of Block 7.d. All UB must be explained in the Narrative Explanation section.

10.4.5 Subtotal - Performance Measurement Baseline (PMB). Enter in Columns (2) through (9) of Block 7.e. the totals of the distributed budgets, actuals and estimates for the WBS elements, COM, G&A and UB in Blocks 7.a. through 7.d.

10.4.6 Management Reserve (MR). Enter in Column (7) of Block 7.f. the amount of budget identified as MR as of the end of the report period. Amounts of MR applied during the reporting period will be explained in the Narrative Explanation section. MR application will be explained in terms of amounts applied, WBS elements to which applied, and reasons for application.

10.4.7 Total. Enter the sum of the direct and indirect budgets and costs in Columns (2) through (7). The total in Column (7) will equal the value in Block 6.e. unless an OTB has been implemented.

10.4.8 Data Elements. For each WBS element in Block 7.a. and the categories in Blocks 7.b. through 7.g., enter the following information where applicable:

10.4.8.1 Budgeted Cost for Work Scheduled (BCWS) (Column 2). Enter the numerical representation of the value of all work scheduled to be accomplished (in-process and complete) as of the reporting cut-off date.

10.4.8.2 Budgeted Cost for Work Performed (BCWP) (Column 3). Enter the numerical representation of the value of all work accomplished (in-process and complete) as of the reporting cut-off date.

10.4.8.3 Actual Cost of Work Performed (ACWP) (Column 4). Enter the actual costs (direct and indirect) applicable to work accomplished as of the reporting cut-off date. Actual costs and budgeted costs will be reported on a comparable basis.

10.4.8.4 Schedule Variance (Column 5). Enter the difference between the BCWS and the BCWP by subtracting Column (2) from Column (3). A negative figure indicates an unfavorable variance and should be shown in parentheses. Variances exceeding established thresholds shall be fully explained in the Narrative Explanation section.

10.4.8.5 Cost Variance (Column 6). Enter the difference between the BCWP and the ACWP by subtracting Column (4) from Column (3). A negative figure indicates an unfavorable variance and should be shown in parentheses. Variances exceeding established thresholds shall be fully explained in the Narrative Explanation section.

10.4.8.6 Budget at Completion (BAC) (Column 7). Enter the total budget identified to each WBS element listed in Column (1). Assigned budgets will consist of the original budgets plus or minus budget adjustments resulting from contract changes, internal replanning, or application of MR.

10.4.8.7 Estimate at Completion (EAC) (Column 8). Enter the contractor's latest revised estimate of cost at completion including estimated overrun/underrun for all authorized work. The estimated cost at completion consists of the sum of the actual cost to date plus the latest estimate of cost for work remaining.

10.4.8.8 Variance at Completion (VAC) (Column 9). Enter the difference between the BAC and the EAC by subtracting Column (8) from Column (7). A

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negative figure indicates an unfavorable variance and should be shown in parentheses. Variances exceeding established thresholds shall be fully explained in the Narrative Explanation section.

10.5 Narrative Explanations.

10.5.1 Provide a summary analysis of overall contract performance, including significant existing or potential problems and corrective actions taken or required, to include government action where required.

10.5.2 Explain cost, schedule and EAC variances that meet variance analysis thresholds provided in the contract. Explanations of these variances must be explicit and comprehensive, and must clearly identify the nature of the problems being experienced, the impact on the total contract, and the corrective actions taken or required. See Chapter Three of the C/SSR Joint Guide for examples of variance threshold methodologies. While this DID does not require the reporting of current period cost performance data, the PM may tailor the C/SSR CDRL DD Form 1423 to require current period variance analysis.

10.5.3 Normally, the amount shown in Block 7.g. of Column (7), total BAC (also called Total Allocated Budget (TAB)), will equal the amount shown in Block 6.e., CBB. This relationship is necessary to ensure that the BCWS and the BCWP provide meaningful indicators of contractual progress. If the TAB exceeds the CBB, it is an indication that an OTB has been implemented. In this case, the contractor shall reflect in Block 6.h. the report period end date of the C/SSR in which the latest approved OTB first appeared and shall provide the following information in the Narrative Explanation section of the C/SSR in which the latest approved OTB first appeared: the reasons for the OTB; the identity of the WBS element(s) to which additional budget was added; and the approval authority for the latest approved OTB. The Government and the contractor shall agree on what OTB information will appear in subsequent C/SSR submissions. Refer to Chapter Four of the C/SSR Joint Guide for more information on OTBs.

CLASSIFICATION *(When filled in)*

COST/SCHEDULE STATUS REPORT

DOLLARS IN _____

1. CONTRACTOR	2. CONTRACT		3. PROGRAM	4. REPORT PERIOD
a. NAME	a. NAME		a. NAME	a. FROM *(YYMMDD)*
b. LOCATION *(Address and ZIP Code)*	b. NUMBER			b. TO *(YYMMDD)*
	c. TYPE	d. SHARE RATIO	b. PHASE *(X one)* ☐ RDT&E ☐ PRODUCTION	

5. AUTHORIZED CONTRACTOR REPRESENTATIVE			
a. NAME *(Last, First, Middle Initial)*	b. TITLE	c. SIGNATURE	d. DATE SIGNED *(YYMMDD)*

6. CONTRACT DATA			
a. ORIGINAL CONTRACT TARGET COST	b. NEGOTIATED CONTRACT CHANGES	c. CURRENT TARGET COST *(a. + b.)*	d. ESTIMATED COST OF AUTHORIZED UNPRICED WORK
e. CONTRACT BUDGET BASE *(c. + d.)*	f. MANAGEMENT ESTIMATE AT COMPLETION	g. VARIANCE AT COMPLETION *(e. - f.)*	h. OVER TARGET BASELINE DATE *(YYMMDD)*

7. PERFORMANCE DATA

ITEM (1)	CUMULATIVE TO DATE					AT COMPLETION		
	BUDGETED COST		ACTUAL COST	VARIANCE		BUDGETED	ESTIMATED	VARIANCE
	WORK SCHEDULED (2)	WORK PERFORMED (3)	WORK PERFORMED (4)	SCHEDULE (5)	COST (6)	(7)	(8)	(9)
a. WORK BREAKDOWN STRUCTURE ELEMENT								
b. COST OF MONEY								
c. GENERAL & ADMINISTRATIVE								
d. UNDISTRIBUTED BUDGET								
e. SUBTOTAL *(Performance Measurement Baseline)*								
f. MANAGEMENT RESERVE								
g. TOTAL								

CLASSIFICATION *(When filled in)*

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