

## DATA ITEM DESCRIPTION

**Title:** CONTRACT FUNDS STATUS REPORT (CFSR)

**Number:** DI-MGMT-81468A

**AMSC Number:** N10200

**DTIC Applicable:** No

**Preparing Activity:** SA

**Applicable Forms:** DD Form 1586

**Approval Date:** 20201104

**Limitation:** None

**GIDEP Applicable:** No

**Project Number:** MGMT-2021-001

**Use/relationship:** The Contract Funds Status Report (CFSR), DD Form 1586, is designed to supply funding data about defense contracts to Program Managers for: (a) updating and forecasting contract funds requirements, (b) planning and decision making on funding changes to contracts, (c) developing funds requirements and budget estimates in support of approved programs, (d) determining funds in excess of contract needs and available for deobligation, and (e) obtaining rough estimates of termination costs. DD Form 1586 is for contracts over six months in duration.

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.

The Program Managers (PM) shall tailor the CFSR reporting requirements to ensure that only those parts of the CFSR that are essential to the management of the contract are required to be submitted. This is accomplished by providing specific instructions in Block 16 of the Contract Data Requirements List (CDRL) item for the CFSR. Tailoring is defined as deleting requirements from the Data Item Description (DID). Requiring more information than specified in the DID is prohibited by DoD regulation. All negotiated reporting provisions will be specified in the contract's CDRL.

This DID is related to the Contract Work Breakdown Structure, DI-MGMT-81334 and the Integrated Program Management Data and Analysis Report (IPMDAR), DI-MGMT-81861.

This DID supersedes DI-MGMT-81468.

### Requirements:

1. Reference Documents. The applicable issue of the documents cited herein, including their approval dates and dates of any applicable amendments, notices, and revisions, shall be as cited in the contract. Copies of DD Form 1586 can be obtained from <https://www.esd.whs.mil/Directives/forms/>
2. Format. The Report shall be in contractor format.
3. Content. The CFSR shall contain the following information:

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- 3.1 Item 1 – Contract Number. Enter the assigned contract number and the latest modification number on which contractual agreement has been reached.
- 3.2 Item 2 – Contract Type. Enter the type of contract as identified in FAR Part 16 (e.g., Cost Plus Fixed Fee (CPFF), Fixed Priced Incentive (FPI), etc.).
- 3.3 Item 3 – Contract Funding For. Enter the applicable type as follows:
- i. Multi-Year Procurement (MYP)
  - ii. Incrementally Funded Contract (INC)
  - iii. Contract for a Single Year (SYC)
- 3.3.1 For FY. For contracts which are financed with funds appropriated in more than one fiscal year, a report is required for each fiscal year's funds where the separate year's funds in the contract are associated with specific quantities of hardware or services to be furnished. The fiscal year(s) reported will be shown in this block and that year's share of the total target prices (initial and adjusted) will be shown in Items 9 and 10.
- 3.4 Item 4 – Appropriation. Enter the appropriation name (i.e., Research, Development, Test and Evaluation, Aircraft Procurement, etc.) and DoD Component (i.e., Air Force, Navy, Army, Marine Corps, etc.) in this block.
- 3.5 Item 5 – Previous Report Date. Enter the cut-off date of the previous report (Year, Month, Day).
- 3.6 Item 6 – Current Report Date. Enter the cut-of date applicable to this report (Year, Month, Day).
- 3.7 Item 7 – Contractor. Enter the name, division (if applicable), and mailing address of the reporting contractor.
- 3.8 Item 8 – Program. Identify the program by name or enter the type, model and series or other military designation of the prime item or items purchased on the contract. If the contract is for services or a level-of-effort (i.e., research, flight test, etc.), the title of the service shall be shown.
- 3.9 Item 9 – Initial Contract Price. Enter the dollar amounts for the initial negotiated contract target price (or estimated price for non-incentivized contracts) and contract ceiling price when appropriate. For contracts which are financed with funds appropriated in more than one fiscal year, only the share of the total initial target and ceiling associated with the fiscal year shown in Item 3 will be entered.
- 3.10 Item 10 – Adjusted Contract Price. Enter the dollar amounts for the adjusted contract target price (initial negotiated contract plus supplemental agreements) and adjusted contract ceiling price or estimated ceiling price where appropriate. For contracts which are financed with funds appropriated in more than one fiscal year, only the share of the

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total adjusted target and ceiling associated with the fiscal year shown in Item 3 will be entered.

### 3.11 Item 11 – Funding Information.

3.11.1 Column a. – Line Item/Work Breakdown Structure (WBS) Element. Enter the line item or WBS elements specified for CFSR cover in the contract.

3.11.2 Column b. – Appropriation Identification. Enter the appropriation number supplied by the DoD Component for the contract or, if applicable, each line item or WBS element.

3.11.3 Column c – Funding Authorized to Date. Enter dollar amounts of contract funding authorized under the contract from the beginning of the fiscal year(s) shown in Item 3 through the report date shown in Item 6.

3.11.4 Column d – Accrued Expenditures Plus Open Commitment Total. For contract work authorized, enter the total of (a) the cumulative accrued expenditures incurred through the end of the reporting period, and (b) the open commitments on the “as of” date of the report. Enter the total applicable funds for the fiscal year(s) covered by this report as shown in Item 3.

3.11.4.1 Separation of Open Commitments and Accrued Expenditures. On selected contracts, the separation of open commitments and accrued expenditures by line item or WBS element may be a negotiated requirement in the contract. Utilization of this provision should be held to the minimum essential to support information needs of the procuring agency. In the event this separation of data is not available in the contractor's accounting system or cannot be derived without significant effort, provision should be made to permit use of estimates. The procedures used by the contractor in developing estimates shall be explained in the Remarks section of the report.

3.11.4.2 Notice of Termination. When a Notice of Termination has been issued, potential termination liability costs will be entered in this column. Termination liability costs will be identified to the extent possible with the source of liability (prime or subcontractor).

3.11.5 Column e – Contract Work Authorized – Definitized. For the fiscal year(s) shown in Item 3, enter the estimated price for the authorized work on which contractual agreement has been reached, including profit/fee, incentive and cost sharing associated with projected over/underruns. Amounts for contract changes will not be included in this item unless they have been priced and incorporated in the contract through a supplemental agreement.

3.11.6 Column f. – Contract Work Authorized - Not Definitized. Enter the contractor's estimate of the funds requirements for performing required work (e.g., additional

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agreements or changes) for which firm contract prices have not yet been agreed to in writing by the parties to the contract. Report values only for items for which written orders have been received. For incentive type contracts, show total cost to the Government (recognizing contractor participation). Enter in the Remarks section a brief but complete explanation of the reason for the change in funds.

- 3.11.7 Column g. – Subtotal. Enter the total estimated price for all work authorized on the contract (Column e. plus Column f.).
- 3.11.8 Column h. – Forecast – Not Yet Authorized. Enter an estimate of funds requirements, including the estimated amount for fee or profit, for changes proposed by the Government or by the contractor, but not yet directed by the contracting officer. In the Remarks section state each change document number and estimated value of each change.
- 3.11.9 Column i. – Forecast – All Other Work. Enter an estimate of funds requirements for additional work anticipated to be performed (not included in a firm proposal) which the contractor, based on knowledge and experience, expects to submit to the Government within a reasonable period of time.
- 3.11.10 Column j. – Subtotal. Enter an estimate of total requirements for forecast funding (the sum of Column h. plus Column i.). Specific guidelines on what the contractor may include in the funding forecast section may be made a part of the contract.
- 3.11.11 Column k. – Total Requirements. Enter an estimate of total funds requirements for contract work authorized and forecast (the sum of Column g. plus Column j.).
- 3.11.12 Column l. – Funds Carryover. For incrementally funded contracts only, report the amount by which the prior federal fiscal year funding was in excess of the prior year's requirement. If there is no carryover, report zero. Specific instructions for the use of this item may be made a part of the contract.
- 3.11.13 Column m. – Net Funds Required. Enter an estimate of net funds required, subtracting funds carryover in Column l. from total requirements in Column k.
- 3.11.14 Column Totals. Totals should be provided for Columns c. through m. for all line items or WBS elements reported.
- 3.12 Item 12 – Contract Work Authorized (With Fee/Profit) – Actual Or Projected. Data entries will be as follows: In the first column, actuals cumulative to date; in all other columns except the last, projected cumulative amounts from the start of the contract to the end of the period indicated in the column heading; in the last column, the projected cumulative amounts from the start to the end of the contract or fiscal year being reported. When the contractor has developed a range of estimates at completion, the most likely estimate shall be used to develop the projected cumulative data in this item.

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- 3.12.1 Column Headings. Columns 2 through 9 will be headed to indicate periods covering the life of the contract or fiscal year being reported and may be headed to show months, quarters, half years and/or fiscal years as prescribed by the procuring agency.
- 3.12.2 Data Composition. Projected data should include all planned obligations, anticipated accruals, anticipated over/under targets (total cost to the Government recognizing contractor participation), G&A, and fee/profit. For award fee contracts, the fee actually awarded will be included in Column 1, Actual to Date. The contractor shall describe in the Remarks section the amount, by period, and rationale for any award fee projections included in Columns 2 through 10.
- 3.12.3 Item 12.a. – Open Commitments. In the first column enter commitments open as of the date of the report. In subsequent columns enter the commitments projected to be open as of the end of each period indicated by the column headings. The amount entered will be the projected cumulative commitments less the planned cumulative expenditures as of the end of time period indicated. At the end of the contract, the amount will be zero.
- 3.12.4 Item 12.b. – Accrued Expenditures. In the first column enter actuals to date. In subsequent columns, enter the projected cumulative accrued expenditures as of the end of each period indicated by the column headings.
- 3.12.5 Item 12.c. – Total (12.a and 12.b). In the columns provided, enter the total contract work authorized - actuals to date (Column 1) or projected (Columns 2 through 10). This total is the sum of open commitments and accrued expenditures projected through the periods indicated by the column headings. Significant changes in the amount or time-phasing of this item shall be explained in the Remarks section.
- 3.13 Item 13 – Forecast of Billing to the Government. In the first column enter the cumulative amount received from the Government plus any unpaid billings to the Government through the current report date, including amounts applicable to progress or advance payments. In succeeding columns enter the amount expected to be billed to the Government during each period reported (assuming the contract will continue to completion). Amounts will not be cumulative.
- 3.14 Item 14 - Estimated Termination Costs. In the columns provided, enter the estimated costs that would be necessary to liquidate all government obligations if the contract were to be terminated in that period. These entries are the amounts required in addition to the amounts shown in Item 12. Applicable fee/profit should be included. These entries may consist of "rough order of magnitude" estimates and will not be construed as providing formal notification having contractual significance. This estimate will be used to assist the Government in budgeting for the potential incurrence of such cost. On contracts with Limitation of Funds/Obligation clauses, where termination costs are included as part of

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the funding information in Block 11, enter the amounts required for termination reserve on this line.

4. Remarks Section.

4.1 General. This section shall contain any additional information or remarks which support or explain data submitted in this report. At a minimum, the contractor shall present the following information: (a) explanations of funds changes (refer to paragraphs 10.2.11.6, 10.2.11.8 and 10.3.2); (b) procedures used to develop estimates of open commitments and accrued expenditures (refer to paragraph 10.2.11.4.1); (c) the amount and rationale for any award fee projections included in Item 12 (refer to paragraph 10.2.12.2); (d) explanations of significant changes in the amount or Time-phasing of actual or projected total contract work authorized (refer to paragraph 10.2.12.5); and (e) any other information deemed significant or noteworthy. The contractor also shall provide a projected contract completion date that supports the funding projections in Item 12.

4.2 Changes. The Remarks section shall contain information regarding changes, as indicated below. A change in a line item shall be reported when the dollar amount reported in Item 11, Column k. of this submission differs from that reported in the preceding submission. The movement of dollar amounts from one column to another (Item 11, Columns e. through j.), indicating a change in the firmness of funds requirements, need not be reported in this section. Change reporting shall include the following:

- 4.2.1 The location of the changed entry (page, line, and column).
- 4.2.2 The dollar amount of the change.
- 4.3.3 A narrative explanation of the cause of each change.

End of DI-MGMT-81468A

## CLASSIFICATION

CONTRACT FUNDS STATUS REPORT (Dollars in )										Form Approved OMB No. 0704-0188		
The public reporting burden for this collection of information is estimated to average 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Directorate (0704-0188). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information number. <b>PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ORGANIZATION.</b>										and maintaining the data needed, and completing and the Department of Defense, Executive Services if it does not display a currently valid OMB control		
1. CONTRACT NUMBER		3. CONTRACT FUNDING FOR  FOR FY		5. PREVIOUS REPORT DATE		7. CONTRACTOR (Name, address and zip code)				9. INITIAL CONTRACT PRICE		
2. CONTRACT TYPE		4. APPROPRIATION		6. CURRENT REPORT DATE		8. PROGRAM				a. TARGET		
										b. CEILING		
										10. ADJUSTED CONTRACT PRICE		
										a. TARGET		
										b. CEILING		
11. FUNDING INFORMATION												
LINE ITEM/WBS ELEMENT  a	APPRO- PRIATION IDENTI- FICATION  b	FUNDING AUTHORIZED TO DATE  c	ACCRUED EXPENDITURES OPEN COMMITMENTS TOTAL  d	CONTRACT WORK AUTHORIZED			FORECAST			TOTAL REQUIRE- MENTS  k	FUNDS CARRY- OVER  l	NET FUNDS REQUIRED  m
				DEFINITIZED  e	NOT DEFINITIZED  f	SUBTOTAL  g	NOT YET AUTHORIZED  h	ALL OTHER WORK  i	SUBTOTAL  j			
						0.00			0.00	0.00		0.00
						0.00			0.00	0.00		0.00
						0.00			0.00	0.00		0.00
						0.00			0.00	0.00		0.00
						0.00			0.00	0.00		0.00
						0.00			0.00	0.00		0.00
12. CONTRACT WORK AUTHORIZED (With Fee/Profit) - ACTUAL OR PROJECTED												
		ACTUAL TO DATE										AT COMPLETION
a. OPEN COMMITMENTS												
b. ACCRUED EXPENDITURES												
c. TOTAL (12a + 12b)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. FORECAST OF BILLINGS TO THE GOVERNMENT												
14. ESTIMATED TERMINATION COSTS												
15. REMARKS												