

# **DEPARTMENT OF VETERANS AFFAIRS**

---

## **Office of Information and Technology**



## **Earned Value Management System**

### **VA Cost Performance Report Description Document VA-DI-MGMT-81466A**

February 1, 2006

## VA Cost Performance Report

**RECORD OF CHANGES**

<b>Change Number</b>	<b>Date</b>	<b>Reference (Page, Section, Paragraph, Table, Figure)</b>	<b>A=Add M=Modify D=Delete</b>	<b>Brief Description of Change</b>	<b>Change Request Number</b>

## VA Cost Performance Report

**TABLE OF CONTENTS**

1	PURPOSE AND DESCRIPTION .....	1
2	FORMS .....	2
3	FREQUENCY.....	2
4	SCOPE OF SUBMISSION.....	2
4.1	Submission of Format 1 using a product-oriented WBS .....	2
4.2	CPR submission requirements and tailoring considerations.....	2
4.2.1	Data Exchange Schema.....	3
5	FORMAT - GENERAL.....	3
5.1	Heading Information - Formats 1 - 5 .....	3
5.2	Format 1 - Work Breakdown Structure .....	4
5.3	Format 2 - Organizational Categories.....	9
5.4	Format 3 - Baseline.....	11
5.5	Format 4 - Staffing.....	14
5.6	Format 5 - Explanations and Problem Analyses.....	14

## VA Cost Performance Report

### 1 PURPOSE AND DESCRIPTION

As required by Veterans Affairs policy<sup>1</sup>, the VA Cost Performance Report (CPR) is used to obtain cost and schedule performance information on VA projects and contracts requiring compliance with the American National Standards Institute/Electronic Industries Alliance (ANSI/EIA) Standard 748 *Earned Value Management Systems*. The CPR data elements shall reflect the output of the VA Project Manager's and Contractor's ANSI/EIA Standard 748 compliant integrated program management system.

This report consists of five formats<sup>2</sup> containing data for measuring contractors' cost and schedule performance on VA development projects and contracts as follows:

- Format 1 provides data to measure cost and schedule performance by summary level product-oriented Work Breakdown Structure (WBS) elements, the hardware, software and services the Government is buying.
- Format 2 provides the same data by the contractor's organization.
- Format 3 provides the budget baseline plan against which performance is measured.
- Format 4 provides staffing forecasts for correlation with the budget plan and cost estimates.
- Format 5 is a narrative report used to explain significant cost and schedule variances and other identified contract problems and topics.

CPR data is used by VA managers to:

- Integrate cost and schedule performance data with technical performance measures,
- Identify the magnitude and impact of actual and potential problem areas causing significant cost and schedule variances, and
- Provide valid, timely program status information to higher management.

The CPR is a management report. It should provide timely, reliable summary-level data with which to assess current and projected project and contract performance. The CPR's primary value to government program management is its ability to reasonably reflect current project and contract status. If the CPR contains excessively detailed or outdated information, management's ability to make informed, timely decisions may be impaired. It is important that the CPR be as accurate as possible so it can be used for its intended purpose. It should be used by the VA staff, including program managers, engineers, cost estimators and financial management personnel, to confirm, quantify and track known or emerging project and contract problems and as a basis for communicating with the VA Project Manager and Contractor. The VA Project Manager and Contractor should ensure that CPR data accurately reflect how work is being performed and is consistent with the actual project and contract status.

This description contains the format and content preparation instructions for the data product generated by the specific and discrete task requirements as delineated in project authorization

---

<sup>1</sup> VA Directive 6061

<sup>2</sup> Note: The source reference for the VA CPR is Department of Defense Data Item Description DI-MGMT-81466A. This VA CPR contains modifications to include VA in-house reporting requirements for VA Project Managers.

## VA Cost Performance Report

documents or the contract. The CPR should be used in conjunction with the Work Breakdown Structure (WBS), Contract Work Breakdown Structure (CWBS)<sup>3</sup>, and the Integrated Master Schedule (IMS).

## 2 FORMS

Sample forms are available and will be used to submit (or provide online access to) required formats as follows:

<u>CPR Format</u>	<u>Format No</u>
Work Breakdown Structure	1
Organizational Categories	2
Baseline	3
Staffing	4
Explanations and Problem Analyses	5

## 3 FREQUENCY

Unless otherwise directed, the CPR is required on a monthly basis. Formats 1, 2, 3 and 4 should be submitted no later than 5 calendar days following the reporting cutoff date and Format 5 should be submitted no later than 10 calendar days following the report cutoff date. Reports may reflect data either as of the end of the calendar month or as of the contractor's accounting period cutoff date, provided it is consistent with the IMS. (Note: An alternative to the submission of Formats 1 through 4 would be for the contractor to provide the government procuring activity online access to the report data. This will allow the procuring activity to immediately access data on the as of the report cutoff date. Under this approach, the contractor will be required to notify the procuring activity that a validity (i.e. accuracy) check of the report data has been conducted and errors corrected no later than 5 calendar days following the report cutoff date. Format 5 will still need to be submitted no later than 10 days following the report cutoff date). Unless otherwise directed or provided for in the contract, data reported in the CPR will pertain to all authorized contract work, including both priced and un-priced effort.

## 4 SCOPE OF SUBMISSION

### 4.1 Submission of Format 1 using a product-oriented WBS

The level of detail to be reported on Format 1 normally will be at level three of the VA or Contract WBS, but lower levels may be specified for high-cost or -risk items. Government management and the VA Project Manager and the Contractor should periodically review and adjust as necessary WBS reporting levels on Format 1 to ensure they continue to provide appropriate visibility without requiring excessive information. If there is a significant problem at a lower level, detailed reporting for that WBS element may be required until the problem is resolved.

### 4.2 CPR submission requirements and tailoring considerations

Per VA policy<sup>4</sup>, in some cases, the Government and the contractor may agree to exclude formats 2 to 4 from regular reporting, but formats 1 and 5 are always required. Formats 2 to 4 may be

<sup>3</sup> Contract Work Breakdown Structure contains that portion of work assigned to a vendor contracted to provide a project component or subproject.

<sup>4</sup> VA Directive 6061 contains submission and tailoring requirements.

## VA Cost Performance Report

deleted entirely, or they may be submitted on a less frequent basis. If the contractor is organized by product, Format 2 may not be required because it may resemble Format 1. The decision to exclude a format(s) should be based on an assessment of minimum management information needs. The Government should require only the information it plans to use.

Problem analysis and narrative explanations are to be provided in Format 5, if variance analysis thresholds<sup>5</sup> are exceeded. If the contract does not specify variance analysis thresholds, the contractor will provide appropriate variance analyses. Variance analysis thresholds should be reviewed periodically and adjusted as necessary to ensure they continue to provide appropriate visibility.

The Government management<sup>6</sup> may request that different organizational categories be used for reporting staffing in Format 2 and Format 4. If so, the Government and the contractor will negotiate the Format 4 categories. The Format 2 categories shall reflect the contractor's internal organization being used to perform the contract at hand.

The CPR may be tailored to obtain the level of information necessary to manage the program or project. Tailoring is not defined as requiring more information in the CPR than specified in this document.

### 4.2.1 Data Exchange Schema

A schema for the Extensible Markup Language (XML) data exchange is currently under development. Once this schema is finalized it will be used for data exchange. Until it is finalized, 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. Where Formats 1 to 4 require information that are not catered for in current EDI standards (i.e. Blocks 3.c, 5.i and Column 12(b) of Block 8 of Format 1; Block 9 and Columns 10 to 14 of Block 6 of Format 3; and Columns 10 to 14 of Block 5 of Format 4), that information will be required to be reported in Format 5 (or an attachment to Format 5). (Note: This interim approach is required because current policy is not to modify current EDI standards, but rather to develop a schema for XML data exchange as soon as possible.) All formats must be in a readable digital format (i.e. PDF files are not acceptable).

## 5 FORMAT - GENERAL

The Contract Performance Report should be prepared and submitted using the relevant forms as shown at the end of this appendix and should contain the following content.

### 5.1 Heading Information - Formats 1 - 5

Preparation instructions for Heading Information (Blocks 1 through 4) apply to Formats 1 through 5.

**5.1.1 PM/Contractor.** Enter in Block 1.a the Project Manager's or contractor's name and division, if applicable. Enter in Block 1.b the organization or plant location and mailing address of the reporting contractor.

<sup>5</sup> Note: The VA Performance Measurement Baseline Management Guide contains variance threshold information.

<sup>6</sup> Note: 'Government Management' is represented by the Office of the Deputy Associate Deputy Assistant Secretary for Policy, Portfolio Oversight & Execution (005P).

## VA Cost Performance Report

5.1.2 Contract. Enter the contract name in Block 2.a, the contract number in Block 2.b, the contract type in Block 2.c and the contract share ratio, if applicable<sup>7</sup>, in Block 2.d.

5.1.3 Program. Enter in Block 3.a the program name, number, acronym and/or type, model, and series, or other designation of the prime item(s) purchased under the contract. Indicate the Program Life Cycle Step in Block 3.b. Indicate whether the contractor EVMS is currently validated or not, in Block 3.c. If the EVMS has been validated, enter the date of validation.

5.1.4 Report Period. Enter the beginning date in Block 4.a and the ending date in Block 4.b of the period covered by the report.

5.1.5 Security Classification. Enter the appropriate security classification at the top and bottom of each page. (Continued on page 3)

5.1.6 Dollars in \_\_\_\_\_. If reported dollar amounts have been adjusted by a pre-determined factor, enter the factor at the top of each page.

## 5.2 Format 1 - Work Breakdown Structure

### 5.2.1 Project or Contract Data.

5.2.1.1 Quantity. Enter in Block 5.a the number of prime items to be developed on this project or procured on this contract.

5.2.1.2 Negotiated Cost. Enter in Block 5.b the dollar value (excluding fee or profit) of the project budget or on which contractual agreement has been reached as of the cutoff date of the report. For an incentive contract, enter the definitized contract target cost. Amounts for changes will not be included in this item until they have been priced and incorporated in the contract through contract change order or supplemental agreement. For a cost plus fixed fee or award fee contract, enter the estimated cost negotiated. Changes to the estimated cost will consist only of amounts for changes in the contract scope of work, not for cost growth ("overrun") from the original estimated cost.

5.2.1.3 Estimated Cost of Authorized, Un-priced Work. Enter in Block 5.c the amount (excluding fee or profit) estimated for that work for which written authorization has been received, but for which definitized project estimates or contract prices have not been incorporated (in the contract through contract change order or supplemental agreement).

5.2.1.4 Target Profit/Fee. Enter in Block 5.d the fee or percentage of profit which will apply if the negotiated cost of the contract (see 5.2.1.2, above) is met.

5.2.1.5 Target Price. Enter in Block 5.e the target cost estimate or price (negotiated contract cost plus profit/fee) applicable to the definitized contract effort.

5.2.1.6 Estimated Price. Based on the most likely estimate of cost at completion for all authorized project or contract work and the appropriate profit/fee, incentive, and cost sharing provisions, enter in Block 5.f the estimated final contract price (total estimated cost to the Government). This number will be based on the most likely management estimate at completion in Block 6.c.1 and normally will change whenever the management estimate or the contract is revised.

5.2.1.7 Contract Ceiling. Enter in Block 5.g the contract ceiling price applicable to the definitized effort.

5.2.1.8 Estimated Contract Ceiling. Enter in Block 5.h the estimated ceiling price applicable to all authorized contract effort including both definitized and undefinitized effort.

---

<sup>7</sup> Share ratios are applied to 'Share-In Savings' contract vehicles which VA does not currently utilize.

## VA Cost Performance Report

**5.2.1.9 Over-Target Baseline.** Enter in Block 5.i the date the last over target baseline was implemented (if applicable).

**5.2.2 Estimate at Completion.** These blocks will present the VA Project Manager's or Contractor's range of estimated costs at completion (EAC). The range of estimates is intended to allow the VA Project Manager or contractor management flexibility to express possible cost outcomes. Estimates must include those based on Performance Factors 1 and 2 as defined by the Office of Management and Budget<sup>8</sup>. VA Project Managers and Contractors will provide the most accurate EACs possible through program-level assessments of factors that may affect the cost, schedule or technical outcome of the contract. Such program-level assessments will include consideration of known or anticipated risk areas, and planned risk reductions or cost containment measures. EACs will be reported without regard to project budget or contract ceiling, if applicable.

**5.2.2.1 Estimate at Completion - Best Case.** Enter in Block 6.a.1 the VA Project Manager's or Contractor's best case estimate at completion. The best case estimate is the one that results in the lowest cost to the Government. This estimate should be based on the outcome of the most favorable set of circumstances. If this estimate is different from the most likely estimate at completion (Block 6.c.1), the assumptions, conditions and methodology underlying this estimate will be explained briefly in Format 5. This estimate is for informational purposes only; it is not an official estimate. There is no requirement to prepare and maintain backup data beyond the explanation provided in Format 5.

**5.2.2.2 Estimate at Completion - Worst Case.** Enter in Block 6.b.1 the worst case estimate at completion. The worst case estimate is the one that results in the highest cost to the Government. This estimate should be based on the outcome of the least favorable set of circumstances. If this estimate is different from the most likely estimate at completion (Block 6.c.1), the assumptions, conditions and methodology underlying this estimate will be explained briefly in Format 5. This estimate is for informational purposes only; it is not an official estimate. There is no requirement for to prepare and maintain backup data beyond the explanation provided in Format 5.

**5.2.2.3 Estimate at Completion - Most Likely.** Enter in Block 6.c.1 the most likely estimate at completion. This estimate is the official contract EAC and, as such, takes precedence over the estimates presented in Column (15) of Formats 1 and 2 and Blocks 6.a.1 and 6.b.1. This EAC is the value that the VA Project Manager or contractor's management believes is the most likely outcome based on a knowledgeable estimate of all authorized work, known risks and probable future conditions. This value need not agree with the total of Column (15) (Block 8.e). However, any difference will be explained in Format 5 in such terms as risk, use of management reserve, or higher management knowledge of current or future contract conditions. The assumptions, conditions and methodology underlying this estimate will be explained briefly in Format 5. This EAC need not agree with EACs contained in internal data, but must be reconcilable to them. The most likely EAC also will be reconcilable to the contractor's latest statement of funds required as reported in the Contract Funds Status Report, or its equivalent, if this report is a contractual requirement.

---

<sup>8</sup> Per Office of Management and Budget, Circular A-11, Part 7, PF1=1/CPI, PF2=1/(CPI x SPI)



## VA Cost Performance Report

5.2.2.4 Budget Base. Enter in Block 6.c.2 the total of negotiated cost (Block 5.b) and estimated cost of authorized, un-priced work (5.c).

5.2.2.5 Variance. Enter in Block 6.c.3 the Budget Base (Block 6.c.2) minus the most likely estimate at complete (Block 6.c.1). This value will be explained in Format 5 according to applicable project or contractual requirements.

5.2.3 Authorized Representative. Enter in Block 7.a the name of the authorized person signing the report. Enter that person's title in Block 7.b. The authorized person will sign in Block 7.c. Enter the date signed in Block 7.d.

### 5.2.4 Performance Data.

5.2.4.1 Work Breakdown Structure Element. Enter in Column (1) of Block 8.a the noun description of the WBS items for which cost information is being reported. WBS items or levels reported will be those specified in the project WBS or contract. (See 7.6.1 above)

5.2.4.2 Cost of Money.<sup>9</sup> Not Applicable. This pertains to cost reimbursement type contracts which VA does not currently issue.

5.2.4.3 General and Administrative (G&A). Enter in Columns (2) through (16) of Block 8.c the appropriate G&A costs. G&A must not be included in the total costs reported in Block 8.a above. G&A will be shown as an add entry on this line. If a G&A classification is not used, no entry will be made other than an appropriate notation to that effect.

5.2.4.4 Undistributed Budget. Enter the amount of budget applicable to the work effort which has not yet been identified to WBS elements at or below the reporting level. For example, changes which were authorized late in the reporting period should have received a total budget; however, assignment of work and allocation of budgets to individual WBS elements may not have been accomplished as of the end of the period. Budgets which can be identified to WBS elements at or below the specified reporting level will be included in the total budgets shown for the WBS elements in Block 8.a and will not be shown as undistributed budget. Enter in Column (15) of Block 8.d the estimate at completion for the scope of work represented by the undistributed budget in Column (14) of Block 8.d. Enter in Column (16) of Block 8.d the variance, if any, and fully explain it in Format 5. All undistributed budget will be fully explained in Format 5.

5.2.4.4.1 Use of Undistributed Budget. The provisions made in this report for undistributed budget are primarily to accommodate temporary situations where time constraints prevent adequate budget planning or where contract effort can only be defined in very general terms. Undistributed budget will not be used as a substitute for adequate contract planning. Formal budgets should be allocated to contract effort and responsible organizations at the earliest possible time, preferably within the next reporting period.

5.2.4.5 Subtotal (Performance Measurement Baseline). Enter the sum of the direct, indirect, Cost of Money, and G&A costs and budgets in Columns (2) through (16) of Block 8.a through e. This subtotal is also referred to as the Performance Measurement Baseline because it represents

---

<sup>9</sup>Note: Facilities Capital Cost of Money (cost of capital committed to facilities) is an imputed cost determined by applying a cost of money rate to facilities capital employed in contract performance.

## VA Cost Performance Report

the allocated budget baseline (less management reserve) against which performance is actually measured.

**5.2.4.6 Management Reserve.** Management reserve is an amount of the overall budget withheld for management control purposes rather than for the accomplishment of a specific task or set of tasks. It is not a contingency fund, and may not be eliminated from project budgets or contract prices by the Government during subsequent negotiations nor used to absorb the cost of changes. In Column (14) of Block 8.f enter the total amount of budget identified as management reserve as of the end of the current reporting period. The amounts shown as management reserve in Formats 1, 2 and 3 will agree. Amounts of management reserve applied to WBS elements during the reporting period will be listed in Block 6.b of Format 3 and explained in Format 5.

**5.2.4.6.1 Negative Management Reserve.** Negative entries will not be made in Management Reserve (Column (14) of Block 8.f). There is no such thing as “negative management reserve.” If the contract is budgeted in excess of the Contract Budget Base (the negotiated contract cost plus the estimated cost for authorized, un-priced work), the provisions applicable to formal reprogramming and the instructions in paragraphs 5.2.5.1, 5.2.6.6, 5.2.6.7 and 5.4.1.7 apply.

**5.2.4.7 Total.** Enter the sum of all direct, indirect, Cost of Money, G&A cost, undistributed budgets and management reserves, if applicable, in Columns (2) through (14) of Block 8.g. The Total lines of Format 1 (Block 8.g) and Format 2 (Block 5.g) will agree. The total of Column (14), Block 8.g, will equal the Total Allocated Budget shown in Block 5.f on Format 3.

## 5.2.5 Reconciliation to Budget Base.

**5.2.5.1 Formal Reprogramming.** In exceptional cases, VA management or the procuring agency may authorize the VA Project Manager or Contractor to establish performance measurement budgets that in total exceed the Budget Base. This process is called formal reprogramming. All parties will agree on how the results of a formal reprogramming will be reported in the Cost Performance Report before the formal reprogramming is initiated. This agreement and any other pertinent details on the reporting of the formal reprogramming will be included in Format 5. Blocks 9.a and 9.b provide the opportunity to reconcile the higher performance measurement budgets, also called an “Over Target Baseline,” to the Contract Budget Base. (See 5.2.6.6, 5.2.6.7, 5.4.1.7, and 5.6.5 below for more information on reporting Over Target Baselines.)

**5.2.5.2 Variance Adjustment.** In reporting the results of a formal reprogramming (Over Target Baseline) the VA Project Manager or Contractor may 1) apply the additional budget to completed work, thereby eliminating some or all of the existing cost or schedule variances, 2) apply the additional budget to remaining work, 3) apply some of the additional budget to completed work and some to remaining work, or 4) apply some of the additional budget to management reserve. If a portion of the additional budget is used to eliminate variances applicable to completed work, the total adjustments made to the cost and schedule variances will be shown in Columns (10) and (11) of Block 9.a. The total cost variance adjustment entered in Column (11) of Block 9.a will be the sum of the individual cost variance adjustments shown in Column (12) of Blocks 8.a through g.

## VA Cost Performance Report

**5.2.5.3 Total Variance.** In Columns (10) and (11) of Block 9.b, enter the sum of the cost and schedule variances shown on the Total line (Block 8.g) and on the Variance Adjustment line (Block 9.a). In Column (14) enter the Contract Budget Base from Block 6.c.2. In Column (15) enter the management estimate at completion from Block 6.c.1. In Column (16) of Block 9.b enter the difference between Columns (14) and (15) of Block 9.b.

**5.2.6 Columns (2) Through (16).** When compliance with the ANSI/EIA Standard 748 is required, the data in Columns (2) through (16) shall reflect the output of the ANSI/EIA Standard 748 compliant integrated management system.

**5.2.6.1 Column (2) and Column (7) - Budgeted Cost - Work Scheduled.** For the time period indicated, enter the Budgeted Cost for Work Scheduled (BCWS) or Planned Value in these columns.

**5.2.6.2 Column (3) and Column (8) - Budgeted Cost - Work Performed.** For the time period indicated, enter the Budgeted Cost for Work Performed (BCWP) or Earned Value in these columns.

**5.2.6.3 Column (4) and Column (9) - Actual Cost - Work Performed (ACWP).** For the time period indicated, enter the Actual Cost of Work Performed or Actual Cost without regard to ceiling. In all cases, costs and budgets will be reported on a comparable basis.

**5.2.6.4 Column (5) and Column (10) - Variance - Schedule.** For the time period indicated, these columns reflect the differences between BCWS and BCWP. For the current period, Column (5) (schedule variance) is derived by subtracting Column (2) (BCWS) from Column (3) (BCWP). For the cumulative to date, Column (10) (schedule variance) is derived by subtracting Column (7) (BCWS) from Column (8) (BCWP). A positive figure indicates a favorable variance. A negative figure (indicated by parentheses) indicates an unfavorable variance. Significant variances as defined by the VA<sup>10</sup> or as specified in the contract will be fully explained in Format 5. If the contract does not specify variance analysis thresholds, the contractor will provide appropriate variance analyses. (See 5.6.3.2.4 below)

**5.2.6.5 Column (6) and Column (11) - Variance - Cost.** For the time period indicated, these columns reflect the difference between BCWP and ACWP. For the current period, Column (6) (cost variance) is derived by subtracting Column (4) (ACWP) from Column (3) (BCWP). For cumulative to date, Column (11) (cost variance) is derived by subtracting Column (9) (ACWP) from Column (8) (BCWP). A positive figure indicates a favorable variance. A negative figure (indicated by parentheses) indicates an unfavorable variance. Significant variances as specified in the contract will be fully explained in Format 5. Cost variance thresholds are as defined by the VA.<sup>11</sup> If the contract does not specify variance analysis thresholds, the contractor will provide appropriate variance analyses. (See 5.6.3.2.4 below)

**5.2.6.6 Column (12a) and Column (12b) Reprogramming Adjustments - Cost Variance and Schedule Variance.** Formal reprogramming (Over Target Baseline) results in budget allocations in excess of the Budget Base and, in some instances, adjustments to previously reported variances. If previously reported variances are being adjusted, the adjustment applicable to each reporting line item affected will be entered in Column (12a) and Column (12b). The total of

<sup>10</sup> VA Performance Measurement Baseline Management Guide.

<sup>11</sup> VA Performance Measurement Baseline Management Guide.

## VA Cost Performance Report

Column (12a) and Column (12b) will equal the amount shown on the Variance Adjustment line (Block 9.a) in Column (10) and Column (11).

**5.2.6.7 Column (13) Reprogramming Adjustments - Budget.** Enter the total amounts added to the budget for each reporting line item as the result of formal reprogramming (Over Target Baseline). The amounts shown will consist of the sum of the budgets used to adjust cost variances (Column (12)) plus the additional budget added to the WBS element for remaining work. Enter the amount of budget added to management reserve in the space provided on the management reserve line (Block 8.f). The total of Column (13) will equal the amount the Total Allocated Budget has been budgeted in excess of the Budget Base as shown in Block 5.g of Format 3. An explanation of the reprogramming will be provided in Format 5.

**5.2.6.7.1 Formal Reprogramming Reporting.** Columns (12) and (13) are intended for use only in situations involving formal reprogramming (Over Target Baseline). Internal replanning actions within the Budget Base do not require entries in these columns. Where CPR data is submitted directly from automated systems, the addition of Columns (12) and (13) as shown may not be practical due to computer reprogramming problems or space limitations. In such cases, the information may be provided on a separate sheet and attached as Format 1a to each subsequent report. Contractors will not be required to abandon or modify existing automated reporting systems to include Columns (12) and (13) if significant costs will be associated with such change. Nor will contractors be required to prepare the report manually solely to include this information.

**5.2.6.7.2. Formal Reprogramming Timeliness.** Formal reprogramming (Over Target Baseline) can be a significant undertaking that may require more than a month to implement. To preclude a disruption of management visibility caused by a reporting hiatus, formal reprogramming should be implemented expeditiously. If a reporting hiatus is needed, all parties will agree on the date and duration of the hiatus before the formal reprogramming is initiated.

**5.2.6.8 Column (14) - At Completion - Budgeted.** Enter the budgeted cost at completion for the items listed in Column (1). This entry will consist of the sum of the original budgets plus or minus budget changes resulting from contract changes, internal replanning, and application of management reserves. The total (Block 8.g) will equal the Total Allocated Budget shown in Block 5.f on Format 3.

**5.2.6.9 Column (15) - At Completion - Estimated.** Enter the latest revised estimate at completion (EAC) including estimated overrun/under-run for all authorized work. If the subtotal (Block 8.e) does not agree with the most likely management estimate at completion (Block 6.c.1), the difference will be explained in Format 5. (See 5.2.2.3 above)

**5.2.6.10 Column (16) - At Completion - Variance** Enter the difference between the Budgeted - At Completion (Column (14)) and the Estimated - At Completion (Column (15)) by subtracting Column (15) from Column (14). A negative figure (indicated by parentheses) reflects an unfavorable variance. Significant variances as specified in the contract will be fully explained in Format 5. If the contract does not specify variance analysis thresholds, the contractor will provide appropriate variance analyses. (See 5.6.3.2.4 below)

## 5.3 Format 2 - Organizational Categories

### 5.3.1 Performance Data.

## VA Cost Performance Report

**5.3.1.1 Column (1) - Organizational Category.** In Block 5.a list the organizational categories which reflect the VA project's or Contractor's internal management structure. This format will be used to collect organizational cost information at the total project or contract level rather than for individual WBS elements. The structure shall identify each major subcontractor separately as an "add" item. Except for material included in the "add" item for each major subcontractor, the structure shall also identify material separately as an "add" item. The level of detail to be reported will normally be limited to the organizational level immediately under the VA Project Manager, Contractor organizational lead, or operating head of the facility. The contractor shall be given flexibility to report this information according to its own internal management structure. If the contractor is organized by product teams, this format may not be needed because it may resemble Format 1.

**5.3.1.2 Cost of Money.**<sup>12</sup> Not Applicable. This pertains to cost reimbursement type contracts which VA does not currently issue.

**5.3.1.3 General and Administrative.** Enter in Columns (2) through (16) of Block 5.c the appropriate G&A costs. G&A must not be included in the total costs reported in Block 5.a above. G&A will be shown as an add entry on this line. If a G&A classification is not used, no entry will be made other than an appropriate notation to that effect. (See 5.2.4.3 above)

**5.3.1.4 Undistributed Budget.** Enter in Column (14) of Block 5.d the budget applicable to the work effort which cannot be planned in sufficient detail to be assigned to a responsible organizational area at the reporting level. The amount shown on this format may exceed the amount shown as undistributed budget on Format 1 if budget is identified to a task at or below the WBS reporting level but organizational identification has not been made; or may be less than the amount on Format 1 where budgets have been assigned to organizations but not to WBS elements. Enter in Column (15) of Block 5.d the estimate at completion for the scope of work represented by the undistributed budget in Column (14) of Block 5.d. Enter in Column (16) of Block 5.d the variance, if any, and fully explain it in Format 5. (See 5.2.4.4 above)

**5.3.1.5 Subtotal (Performance Measurement Baseline).** Enter the sum of the direct, indirect, Cost of Money, and G&A costs and budgets in Columns (2) through (16) of Block 5.a through e. (See 5.2.4.5 above)

**5.3.1.6 Management Reserve.** In Column (14) of Block 5.f enter the amount of budget identified as management reserve. The Management Reserve entry will agree with the amounts shown in Format 1 and 3. (See 5.2.4.6 above)

**5.3.1.7 Total.** Enter the sum of all direct, indirect, Cost of Money, and G&A costs and budgets, undistributed budgets and management reserves, if applicable, in Columns (2) through (14) of Block 5.g. The totals on this page will equal the Total line on Format 1. The total of Column (14) will equal the Total Allocated Budget shown in Block 5.f on Format 3.

---

<sup>12</sup> Note: Facilities Capital Cost of Money (cost of capital committed to facilities) is an imputed cost determined by applying a cost of money rate to facilities capital employed in contract performance.



## VA Cost Performance Report

5.3.2 Columns (2) Through (16). The instructions applicable to these columns are the same as the instructions for corresponding columns on Format 1. (See 5.2.6 and 5.2.6.1 through 5.2.6.10 above)

### 5.4 Format 3 - Baseline

#### 5.4.1 Project or Contract Data.

5.4.1.1 Original Negotiated Cost. Enter in Block 5.a the dollar value (excluding fee or profit) allocated to the project or negotiated in the original contract. For a cost plus fixed fee or award fee contract, enter the estimated cost negotiated. For an incentive contract, enter the definitized contract target cost.

5.4.1.2 Negotiated Changes. Enter in Block 5.b the cumulative cost (excluding fee or profit) applicable to definitized contract changes which have occurred since the beginning of the project or contract.

5.4.1.3 Current Negotiated Cost. Enter in Block 5.c the sum of Blocks 5.a and 5.b. The amount shown should equal the current dollar value (excluding fee or profit) on which agreement has been reached and should be the same as the amount in Negotiated Cost (Block 5.b) on Format 1.

5.4.1.4 Estimated Cost of Authorized, Un-priced Work. Enter in Block 5.d the estimated cost (excluding fee or profit) for changes for which written authorizations have been received, but for which project estimated costs or contract prices have not been incorporated (in the contract), as shown in Block 5.c of Format 1.

5.4.1.5 Budget Base. Enter in Block 5.e the sum of Blocks 5.c and 5.d.

5.4.1.6 Total Allocated Budget. Enter in Block 5.f the sum of all budgets allocated to the performance of the project or contractual effort. The amount shown will include all management reserves and undistributed budgets. This amount will be the same as that shown on the Total line in Column (14) on Format 1 (Block 8.g) and Format 2 (Block 5.g).

5.4.1.7 Difference. Enter in Block 5.g the difference between Blocks 5.e and 5.f. In most cases, the amounts shown in Blocks 5.e and 5.f will be identical. If the amount shown in Blocks 5.f exceeds that shown in Block 5.e, it usually is an indication of a formal reprogramming (Over Target Baseline). The difference will be explained in Format 5 at the time the negative value appears and subsequently for any change in the value.

5.4.1.8 Contract Start Date. Enter in Block 5.h the date the VA Project Manager or Contractor was authorized to start work on the contract, regardless of the date of contract definitization. (Long lead procurement efforts authorized under prior contracts are not to be considered.)

5.4.1.9 Contract Definitization Date. Enter in Block 5.i the date the contract was definitized.

5.4.1.10 Planned Completion Date. Enter in Block 5.j the completion date to which the budgets allocated in the Performance Measurement Baseline have been planned. This date should represent the planned completion of all significant work effort. The cost associated with the schedule from which this date is taken is the Total Allocated Budget (Block 5.f of Format 3).

5.4.1.10.1 Performance Measurement Schedule Inconsistent With Schedule. In exceptional cases, it may be determined that the existing schedule cannot be achieved and no longer represents a reasonable basis for management control. With Government management approval,

## VA Cost Performance Report

the VA Project Manager or Contractor may re-phase its performance measurement schedule to new dates which exceed the project or contractual milestones, a condition known as “Over Target Schedule.” These new dates are for performance measurement purposes only and do not represent an agreement to modify the contract terms and conditions. All parties will agree on the new performance measurement schedule prior to reporting it in the Contract Performance Report. The VA Project Manager or Contractor will provide pertinent information in Format 5 on any schedule milestones that are inconsistent with project or contractual milestones, beginning the month the schedule is implemented and each month thereafter.

**5.4.1.10.2 Indicators of a Performance Measurement Schedule Inconsistent With the Schedule.** Formal reprogramming or internal replanning may result in performance measurement milestones that are inconsistent with the project or contractual milestones (Over Target Schedule). A difference between the planned completion date (Block 5.j) and the project or contract completion date (Block 5.k) indicates that some or all of the performance measurement milestones are inconsistent with the project or contractual milestones. However, some performance measurement milestones may be inconsistent with project or contractual milestones even if these dates are the same.

**5.4.1.11 Completion Date.** Enter in Block 5.k the project or contract scheduled completion date (in accordance with the latest contract modification). The cost associated with the schedule from which this date is taken is the Budget Base (Block 5.e of Format 3).

**5.4.1.12 Estimated Completion Date.** Enter the latest revised estimated completion date (ECD). This date should represent the estimated completion of all significant work effort. The cost associated with the schedule from which this date is taken is the most likely management estimate at completion (Block 6.c.1 of Format 1).

### 5.4.2 Column (1) - Item.

**5.4.2.1 Performance Measurement Baseline (Beginning of Period).** Enter in Block 6.a the time-phased Performance Measurement Baseline (PMB) (including G&A) which existed at the beginning of the current reporting period. Most of the entries on this line are taken directly from the PMB (End of Period) line on the previous report. For example, the number in Column (4) on the PMB (End of Period) line from last month’s report becomes the number in Column (3) on the PMB (Beginning of Period) line on this report. The number in Column (5) (end of period) last report becomes Column (4) (beginning of period) on this report, etc.

**5.4.2.2 Baseline Changes.** List by number in Block 6.b, the project or contract changes and supplemental agreements authorized during the reporting period. All authorized baseline changes should be listed whether priced or un-priced. The amount of management reserve applied during the period should also be listed.

**5.4.2.3 Performance Measurement Baseline (End of Period).** Enter in Block 6.c the time-phased PMB as it exists at the end of the reporting period. The difference between this line and the PMB (Beginning of Period) should represent the effects of the authorized changes and allocations of management reserves made during the period. Significant differences will be explained in Format 5 in terms of reasons for necessary changes to time-phasing due to internal replanning or formal reprogramming, and reasons for the application of management reserve.

## VA Cost Performance Report

**5.4.2.4 Management Reserve.** Enter in Block 7 the total amount of management reserve remaining as of the end of the reporting period. This figure will agree with the amounts shown as management reserve in Formats 1 and 2.

**5.4.2.5 Total.** Enter in Column (16) of Block 8 the sum of Column (16) of Block 6.c (PMB (End of Period)) and Column (16) of Block 7 (Management Reserve). This amount should be the same as that shown on the Total line (Block 8.g) in Column (14) on Format 1.

**5.4.2.6 Estimate at Completion.** Enter in Block 9 the time-phased estimate at completion as it exists at the end of the reporting period. Significant differences from the previous CPR will be explained in Format 5 in terms of reasons for changes to time-phasing. The total value in Column (16) should agree with the total of Column (15) of Block 8.e of Format 1.

**5.4.3 Column (2) - BCWS - Cum To Date.** On PMB (Beginning of Period) line (Block 6.a), enter the cumulative BCWS as of the first day of the reporting period. This should be the same number reported as BCWS - Cum To Date on the Total line (Column (7) of Block 8.g) of Format 1 of the previous CPR. On the PMB (End of Period) line (Block 6.c), enter the cumulative BCWS as of the last day of the reporting period. This should be the same number reported as BCWS - Cum to Date on the Total line (Column (7) of Block 8.g) of Format 1 for this CPR.

**5.4.4 Column (3) - BCWS for Report Period.** On the PMB (Beginning of Period) line (Block 6.a), enter the BCWS planned for the reporting period. This should be the number in Column (4) on the PMB (End of Period) line (Block 6.c) on the preceding month's report.

**5.4.5 Columns (4) Through (14).** (Note: For the purposes of illustration, Sample Format 3 has Columns (4) through (14) for reporting BCWS. The actual number of columns will vary from contract to contract.) Enter the names of the months in the headings of Columns (4) through (14) of Block 6. In the PMB (Beginning of Period) line (Block 6.a), enter the BCWS projection reported in the previous CPR as PMB (End of Period) (Block 6.c). In the PMB (End of Period) line (Block 6.c) of this report, enter the projected BCWS by month for the remainder of the contract. The time-phasing of each item listed in Column (1) of Block 6.b need not be shown in Columns (4) through (14).

**5.4.6 Column (15) - Undistributed Budget.** On the PMB (Beginning of Period) line (Block 6.a), enter the number from Column (15) on the PMB (End of Period) line (Block 6.c) from the preceding report. On the PMB (End of Period) line, enter the undistributed budget shown in Column (14) of Block 8.d on Format 1 of this report.

**5.4.7 Column (16) - Total Budget.** On the PMB (Beginning of Period) line (Block 6.a) enter the number from Column (16) on the PMB (End of Period) line (Block 6.c) from the preceding report. In the section where baseline changes that occurred during the period are listed (Column (1) of Block 6.b), enter the amount of each of the changes listed. On the PMB (End of Period) line (Block 6.c), enter the sum of the amounts in the preceding columns on this line. On the Management Reserve line (Block 7), enter the amount of management reserve available at the end of the period. On the Total line (Block 8) enter the sum of the amounts in this column on the PMB (End of Period) line and the Management Reserve line. (This should equal the amount in Block 5.f on this format and also the amount of the Total line in Column (14), Block 8.g, of Format 1.)



## VA Cost Performance Report

### 5.5 Format 4 - Staffing

**5.5.1 Performance Data.** For those organizational categories shown in Column (1) of Block 5, equivalent months will be indicated for the current reporting period, cumulative through the current period, and forecast to completion. Direct equivalent months will be shown for each organizational category for the contract. An equivalent month is defined as the effort equal to that of one person for one month. Figures should be reported in whole numbers. (Partial months, .5 and above, will be rounded to 1; below .5 to 0.) When all parties agree, staffing may be reported in equivalent days or hours.

**5.5.1.1 Organizational Category.** List the organizational categories that reflect the project's or contractor's internal management structure in Block 5. Format 4 categories may differ from those reported in Format 2. If the Government needs different categories in Formats 2 and 4, the Format 4 categories will be addressed during negotiations. (See 7.6.5 above)

**5.5.1.2 Total Direct.** In Block 6, Columns (2) through (15) enter the sum of all direct equivalent months for the organizational categories shown in Column (1).

**5.5.2 Column (2) - Actual - Current Period.** Enter the actual equivalent months incurred during the current reporting period.

**5.5.3 Column (3) - Actual End of Current Period (Cum).** Enter the actual equivalent months incurred to date (cumulative) as of the end of the report period.

**5.5.4 Columns (4) Through (14).** Forecast (Non Cumulative). (Note: For the purposes of illustration, Sample Format 4 has Columns (4) through (14) for reporting staffing forecast. The actual number of columns will vary from project to project or from contract to contract.) Enter the names of the months in the headings of Columns (4) through (14) of Block 5. Enter a staffing forecast by month for the remainder of the contract. The forecast will be updated at least quarterly unless a major revision to the plan or schedule has taken place, in which case forecasts will be changed in the report submitted at the end of the month in which the change occurred.

**5.5.5 Column (15) - Forecast at Completion.** Enter the estimate of equivalent months necessary for the total contract in Column (15) by organizational category. This estimate should be consistent with the most likely management estimate at completion shown in Column (15) of Block 8.e of Format 1. Any significant change in the total number of equivalent months at completion of the contract (i.e., Column (15) Total) will be explained in Format 5.

### 5.6 Format 5 - Explanations and Problem Analyses

**5.6.1 General.** Format 5, Explanations and Problem Analyses, is a narrative report prepared to supplement the other CPR formats. Format 5 will normally address 1) required cost, schedule and estimate at completion variance analyses, 2) management reserve changes and usage, 3) undistributed budget contents, 4) differences between the best case, worst case, and most likely management estimate at completion, if any, 5) the difference between the most likely management estimate at completion and the estimate in Block 8.e of Column (15), if any, 6) significant differences between beginning of period PMB time phasing and end of period PMB time phasing in Format 3, 7) performance measurement milestones that are inconsistent with project or contractual milestones (Over Target Schedule), 8) formal reprogramming (Over Target Baseline) implementation details, and 9) significant staffing estimate changes in Format 4.

## VA Cost Performance Report

However, any topic relevant to contract cost, schedule or technical performance can be addressed in this format.

**5.6.2 Total Contract.** Provide a summary analysis, identifying significant problems affecting performance. Indicate corrective actions required, including Government management action where applicable. Significant changes since the previous report should be highlighted. Discuss any other issues affecting successful attainment of cost, schedule or technical objectives which are deemed significant or noteworthy. This section should be brief, normally one page.

**5.6.3 Cost and Schedule Variances.** Explain all variances which exceed specified variance thresholds. Explanations of variances must clearly identify the nature of the problem, significant reasons for cost or schedule variance, effect on the immediate task, impact on the total project or contract, the corrective action taken or planned, and the expected outcome of the corrective action. Explanations of cost variances should identify amounts attributable to rate changes separately from amounts applicable to hours worked; amounts attributable to material price changes separately from amounts applicable to material usage; and amounts attributable to overhead rate changes separately from amounts applicable to overhead base changes or changes in the overhead allocation basis. To reduce the volume of variance analysis, the Government management may allow reference to prior CPR's variance analysis explanations if the explanation for the current CPR's variance has not changed significantly. Explanations of schedule variances and the impact to the contract must be informed by the schedule analysis of the Integrated Master Schedule (IMS).

**5.6.3.1 Setting Variance Analysis Thresholds.** Government management should require the minimum amount of variance analysis in Format 5 which satisfies its management information needs. Excessive variance analysis is burdensome and costly, and detracts from the CPR's usefulness, while too little information is equally undesirable. The contract should include a provision to review cost and schedule variance analysis thresholds periodically, normally semiannually, to determine if they continue to meet the Government's information needs. If they do not, the thresholds should be changed at no cost to the Government.

**5.6.3.2 Identifying Significant Variances.** There is no prescribed basis for identifying which cost and schedule variances are to be explained in Format 5. Government management may specify any one of several ways to identify such variances, including, but not limited to the following:

**5.6.3.2.1 Fixed Number of Variances.** Specify a number of significant variances. These variances can be either current month, cumulative, or at-completion. Any number of significant variances may be selected, but Government management should be careful to select only the number that it feels are necessary.

**5.6.3.2.2 Percentage or Dollar Thresholds.** Select variances based on percentage or dollar thresholds as determined by the VA.<sup>13</sup> Significant schedule variances are identified based on their size or percentage to Budgeted Cost for Work Scheduled, and significant cost variances are identified based on their size or percentage to Budgeted Cost for Work Performed.

**5.6.3.2.3 Specific Variances.** Select variances for analysis only after reviewing Formats 1 or 2. Under this method, the CPR is delivered promptly after the accounting period ends with all required information in Formats 1 through 5 except variance analyses. Once the Government has reviewed this performance data, it selects specific variances for analysis. This method may

<sup>13</sup> VA Performance Measurement Baseline Management Guide.

## VA Cost Performance Report

be the most efficient in that the Government can pinpoint areas to be analyzed. It is also the most flexible because there may be some months where a review of the performance data yields few or no variance analysis candidates. However, this method should only be used if the Government management is certain it has sufficient resources to review the CPR early and select variances each month.

5.6.3.2.4 No Variance Analysis Thresholds Specified. If the contract does not specify variance analysis thresholds, the contractor will determine what significant variance explanations are reported. These explanations should focus on 1) areas where the Government should be informed of developing issues or problems, 2) areas of identified program risk or management interest, or 3) areas of significantly unfavorable cost or schedule performance.

5.6.4 Other Analyses. In addition to variance explanations, the following analyses are mandatory:

5.6.4.1. Estimate at Completion. When the best or worst case estimates at completion differ from the most likely estimate, the contractor must provide a brief explanation of the difference. Also, if the most likely management estimate at completion differs from the total entered in Column 15 of Format 1 or 2, the difference must be explained. The explanations should focus on such areas as a knowledgeable, realistic risk assessment; projected use of management reserve; estimate for undistributed budget; and higher management knowledge of current or future conditions. The assumptions, conditions and methodology underlying all management estimates at completion must be explained. (See 5.2.2 to 5.2.2.3, 5.2.2.5, 5.2.6.9 and 5.2.6.10 above) The reasons for significant shifts in time-phasing of the estimate at completion must be explained. (See 5.4.2.6 above)

5.6.4.2 Undistributed Budget. Identify the effort to which the undistributed budget applies. Also, explain any variance between the undistributed budget and the estimate for undistributed budget in Formats 1 and 2. (See 5.2.4.4 and 5.3.1.4 above)

5.6.4.3 Management Reserve Changes. Identify the sources and uses of management reserve changes during the reporting period. For management reserve uses, identify the WBS and organizational elements to which applied, and the reasons for application. (See 5.2.4.6 above)

5.6.4.4 Baseline Changes. Explain reasons for significant shifts in time-phasing of the PMB shown on Format 3. (See 5.4.2.3 above)

5.6.4.5 Staffing Level Changes. Explain significant changes in the total staffing estimate at completion shown on Format 4. Also, explain reasons for significant shifts in time-phasing of planned staffing. (See 5.5.5 above)

5.6.5 Formal Reprogramming (Over Target Baseline). If the difference shown in Block 5.g on Format 3 becomes a negative value or changes in value, provide information on the following:

5.6.5.1 Authorization. Indicate the procuring activity authorization for the baseline change which resulted in negative value or change.

5.6.5.2 Reason. Include a discussion of the reason(s) for the change.

5.6.5.3 CPR Reporting. A discussion of how the change affected CPR reporting (i.e., amount allocated to management reserve, adjustments to cost or schedule variances, etc.).

(See 5.4.1.7, 5.2.5.1 and 5.2.6.7 above)

## VA Cost Performance Report

5.6.5.4 Schedule. Indicate whether the schedule was retained for performance measurement or was replaced with a schedule that exceeds the currently authorized project or contractual schedule (Over Target Schedule).

5.6.6 Over-Target Schedule. If a performance measurement schedule exceeding the currently authorized project or contractual schedule (Over Target Schedule) has been implemented, provide a discussion of the pertinent information, such as authorization, reasons and significant dates. (See 5.4.1.10.1 above)

## VA Cost Performance Report

COST PERFORMANCE REPORT FORMAT 1 - WORK BREAKDOWN STRUCTURE											DOLLARS IN _____				
<b>1. CONTRACTOR</b>				<b>2. CONTRACT</b>				<b>3. PROGRAM</b>				<b>4. REPORT PERIOD</b>			
<b>a. NAME</b>				<b>a. NAME</b>								<b>a. FROM (YYYYMMDD)</b>			
<b>b. LOCATION (Address and ZIP Code)</b>				<b>b. NUMBER</b>								<b>b. TO (YYYYMMDD)</b>			
				<b>c. TYPE</b>		<b>d. SHARE RATIO</b>		<b>b. LIFE CYCLE STEP</b>				<b>c. EVMS VALIDATED</b>			
<b>5. CONTRACT DATA</b>															
<b>a. QUANTITY</b>		<b>b. NEGOTIATED COST</b>		<b>c. EST. COST AUTHORIZED UNPRICED WORK</b>		<b>d. TARGET PROFIT/ FEE</b>		<b>e. TARGET PRICE</b>		<b>f. ESTIMATED PRICE</b>		<b>g. CONTRACT CEILING</b>		<b>h. ESTIMATED CONTRACT CEILING</b>	
<b>6. ESTIMATED COST AT COMPLETION</b>								<b>7. AUTHORIZED CONTRACTOR REPRESENTATIVE</b>							
		<b>MANAGEMENT ESTIMATE AT COMPLETION (1)</b>		<b>CONTRACT BUDGET BASE (2)</b>		<b>VARIANCE (3)</b>		<b>a. NAME (Last, First, Middle Initial)</b>				<b>b. TITLE</b>			
<b>a. BEST CASE</b>								<b>c. SIGNATURE</b>				<b>d. DATE SIGNED (YYYYMMDD)</b>			
<b>b. WORST CASE</b>															
<b>c. MOST LIKELY</b>															
<b>8. PERFORMANCE DATA</b>															
ITEM (1)	CURRENT PERIOD					CUMULATIVE TO DATE					REPROGRAMMING ADJUSTMENTS		AT COMPLETION		
	BUDGETED COST		ACTUAL COST WORK PERFORMED (4)	VARIANCE		BUDGETED COST		ACTUAL COST WORK PERFORMED (9)	VARIANCE		COST VARIANCE (12)	BUDGET (13)	BUDGET (14)	ESTIMATE (15)	VARIANCE (16)
	WORK SCHEDULED (2)	WORK PERFORMED (3)		SCHEDULE (5)	COST (6)	WORK SCHEDULED (7)	WORK PERFORMED (8)		SCHEDULE (10)	COST (11)					
<b>a. WORK BREAKDOWN STRUCTURE ELEMENT</b>															
<b>b. COST OF MONEY</b>															
<b>c. GENERAL &amp; ADMINISTRATIVE</b>															
<b>d. UNDISTRIBUTED BUDGET</b>															
<b>e. SUBTOTAL (Performance Measurement Baseline)</b>															
<b>f. MANAGEMENT RESERVE</b>															
<b>g. TOTAL</b>															
<b>9. RECONCILIATION TO CONTRACT BUDGET BASE</b>															
<b>a. VARIANCE ADJUSTMENT</b>															
<b>b. TOTAL CONTRACT VARIANCE</b>															

## VA Cost Performance Report

COST PERFORMANCE REPORT FORMAT 2 - ORGANIZATIONAL CATEGORIES											DOLLARS IN _____					
1. PROJECT MANAGER/CONTRACTOR					2. CONTRACT					3. PROGRAM					4. REPORT PERIOD	
a. NAME					a. NAME					a. NAME			a. FROM (YYYYMMDD)			
b. LOCATION (Address and ZIP Code)					b. NUMBER					b. LIFE CYCLE STEP			b. TO (YYYYMMDD)			
					c. TYPE		d. SHARE RATIO		c. EVMS VALIDATED							
5. PERFORMANCE DATA																
ITEM (1)	CURRENT PERIOD					CUMULATIVE TO DATE					COST VARIANCE (12a)	REPROGRAMMING ADJUSTMENTS		AT COMPLETION		
	BUDGETED COST		ACTUAL	VARIANCE		BUDGETED COST		ACTUAL	VARIANCE			SCHEDULE VARIANCE (12b)	BUDGET (131)	BUDGETED (14)	ESTIMATED (151)	VARIANCE (161)
	WORK SCHEDULED (2)	WORK PERFORMED (31)	COST WORK PERFORMED (4)	SCHEDULE (51)	COST (61)	WORK SCHEDULED (71)	WORK PERFORMED (81)	COST WORK PERFORMED (91)	SCHEDULE (101)	COST (11)						
a. ORGANIZATIONAL CATEGORY																
b. COST OF MONEY																
c. GENERAL & ADMINISTRATIVE																
d. UNDISTRIBUTED BUDGET																
e. SUBTOTAL (Performance Measurement Baseline)																
f. MANAGEMENT RESERVE																
g. TOTAL																

## VA Cost Performance Report

COST PERFORMANCE REPORT FORMAT 3 - BASELINE													DOLLARS IN _____								
1. CONTRACTOR															2. CONTRACT		3. PROGRAM			4. REPORT PERIOD	
a. NAME			a. NAME			a. NAME			a. FROM (YYYYMMDD)												
b. LOCATION (Address and ZIP Code)			b. NUMBER						b. TO (YYYYMMDD)												
			c. TYPE			d. SHARE RATIO			b. LIFE CYCLE STEP			c. EVMS VALIDATED									
5. CONTRACT DATA																					
a. ORIGINAL NEGOTIATED COST		b. NEGOTIATED CONTRACT CHANGES		c. CURRENT NEGOTIATED COST (a. + b.)		d. ESTIMATED COST OF AUTHORIZED UNPRICED WORK		e. CONTRACT BUDGET BASE (c. + d.)		f. TOTAL ALLOCATED BUDGET		g. DIFFERENCE (e. - f.)									
h. CONTRACT START DATE (YYYYMMDD)		i. CONTRACT DEFINITIZATION DATE (YYYYMMDD)		j. PLANNED COMPLETION DATE (YYYYMMDD)		k. CONTRACT COMPLETION DATE (YYYYMMDD)		l. ESTIMATED COMPLETION DATE (YYYYMMDD)													
6. PERFORMANCE DATA																					
ITEM (1)	BCWS CUMULATIVE TO DATE (2)	BCWS FOR REPORT PERIOD (3)	BUDGETED COST FOR WORK SCHEDULED (BCWS) (Non-Cumulative)											UNDIS-TRIBUTED BUDGET (15)	TOTAL BUDGET (16)						
			SIX MONTH FORECAST						ENTER SPECIFIED PERIODS												
			+1 (4)	+2 (5)	+3 (6)	+4 (7)	+5 (8)	+6 (9)	(10)	(11)	(12)	(13)	(14)								
a. PERFORMANCE MEASUREMENT BASELINE (Beginning of Period)																					
b. BASELINE CHANGES AUTHORIZED DURING REPORT PERIOD																					
c. PERFORMANCE MEASUREMENT BASELINE (End of Period)																					
7. MANAGEMENT RESERVE																					
8. TOTAL																					

## VA Cost Performance Report

COST PERFORMANCE REPORT FORMAT 4 - STAFFING														
<div> <div>1. CONTRACTOR</div> <div>2. CONTRACT</div> <div>3. PROGRAM</div> <div>4. REPORT PERIOD</div> </div> <div> <div>a. NAME</div> <div>a. NAME</div> <div>a. NAME</div> <div>a. FROM (YYYYMMDD)</div> </div> <div> <div>b. LOCATION (Address and ZIP Code)</div> <div>b. NUMBER</div> <div>b. TO (YYYYMMDD)</div> </div> <div> <div>c. TYPE</div> <div>d. SHARE RATIO</div> <div>b. LIFE CYCLE STEP</div> <div>c. EVMS VALIDATED</div> </div>														
5. PERFORMANCE DATA (All figures in whole numbers)														
ORGANIZATIONAL CATEGORY (1)	ACTUAL CURRENT PERIOD (2)	ACTUAL END OF CURRENT PERIOD (Cumulative) (3)	FORECAST (Non-Cumulative)											AT COMPLETION (15)
			SIX MONTH FORECAST BY MONTH (Enter names of months)						ENTER SPECIFIED PERIODS					
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
6. TOTAL DIRECT														



Page of Pages