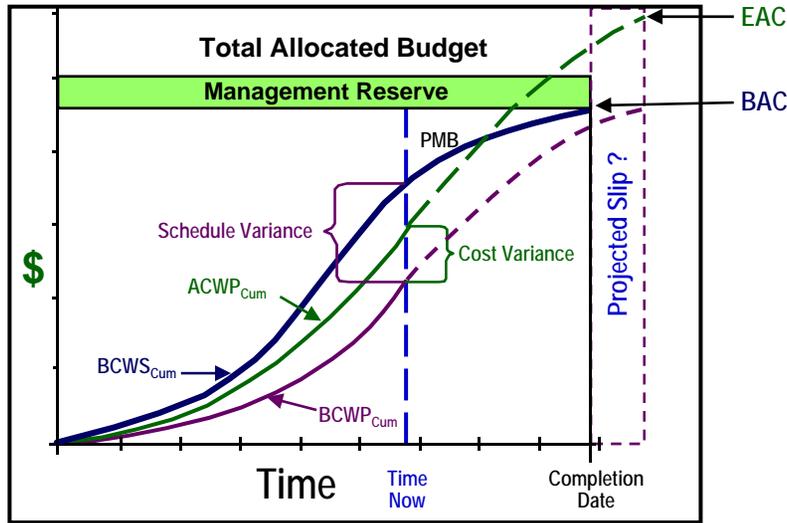


'GOLD CARD'



VARIANCES Positive is Favorable, Negative is Unfavorable

Cost Variance $CV = BCWP - ACWP$
 $CV \% = (CV / BCWP) * 100$

Schedule Variance $SV = BCWP - BCWS$
 $SV \% = (SV / BCWS) * 100$

Variance at Completion $VAC = BAC - EAC$
 $VAC \% = (VAC / BAC) * 100$

OVERALL STATUS

$\% \text{ Schedule} = (BCWS_{CUM} / BAC) * 100$
 $\% \text{ Complete} = (BCWP_{CUM} / BAC) * 100$
 $\% \text{ Spent} = (ACWP_{CUM} / BAC) * 100$

EFFICIENCIES

Cost Efficiency $CPI = BCWP / ACWP$ Favorable is > 1.0, Unfavorable is < 1.0
 Schedule Efficiency $SPI = BCWP / BCWS$ Favorable is > 1.0, Unfavorable is < 1.0

BASELINE EXECUTION INDEX (BEI) & Hit Task %

$BEI = \text{Total Tasks Completed} / (\text{Total Tasks with Baseline Finish On or Prior to Current Report Period})$
 $\text{Hit Task \%} = 100 * (\text{Tasks Completed ON or PRIOR to Baseline Finish} / \text{Tasks Baselined to Finish within Current Report Period})$

ESTIMATE @ COMPLETION = ACTUALS TO DATE + [(REMAINING WORK) / (PERFORMANCE FACTOR)]

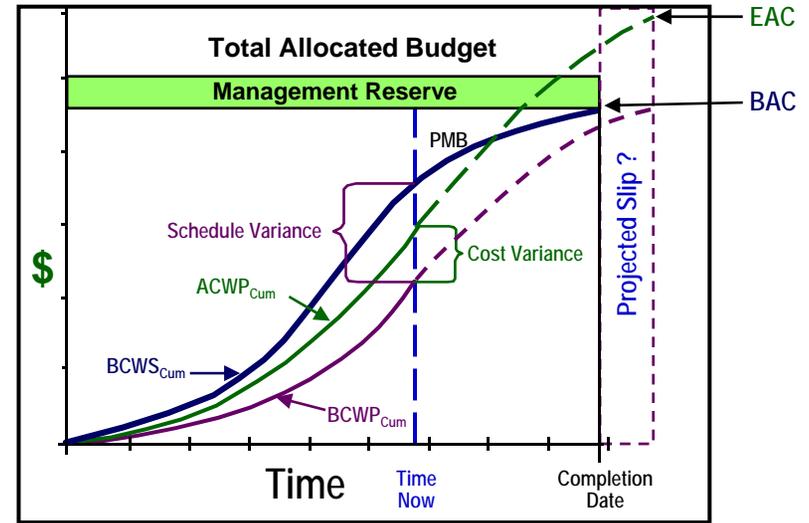
$EAC_{CPI} = ACWP_{CUM} + [(BAC - BCWP_{CUM}) / CPI_{CUM}]$
 $EAC_{Composite} = ACWP_{CUM} + [(BAC - BCWP_{CUM}) / (CPI_{CUM} * SPI_{CUM})]$

TO COMPLETE PERFORMANCE INDEX (TCPI) §

$TCPI_{Target} = \text{Work Remaining} / \text{Cost Remaining} = (BAC - BCWP_{CUM}) / (Target - ACWP_{CUM})$

§ To Determine the TCPI for BAC, LRE, or EAC Substitute TARGET with BAC, LRE, or EAC
 # To Determine the Contract Level TCPI for EAC, You May Replace BAC with TAB

'GOLD CARD'



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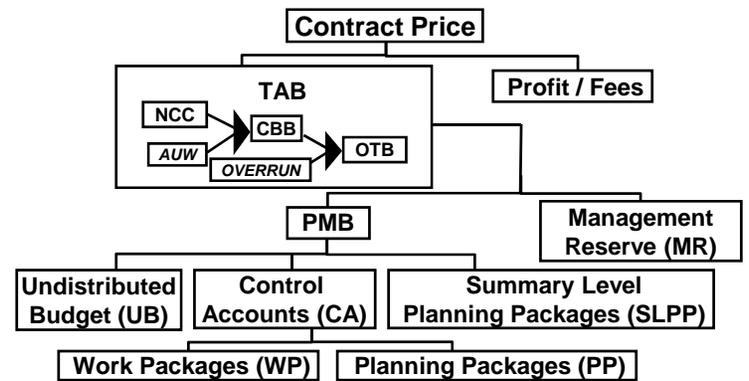
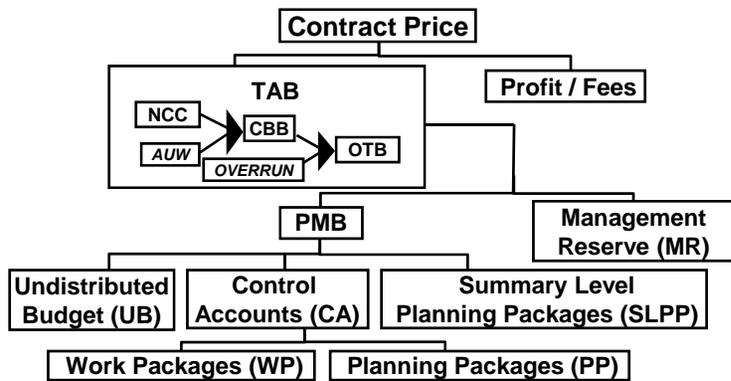
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 # To Determine the Contract Level TCPI for EAC, You May Replace BAC with TAB



ACRONYMS

| | | |
|--|---|-----------------|
| ACWP Actual Cost of Work Performed | Cost actually incurred in accomplishing work performed | = ACTUAL COST |
| AUW Authorized Unpriced Work | Work contractually approved, but not yet negotiated / definitized | |
| BAC Budget At Completion | Total budget for total contract thru any given level | |
| BCWP Budgeted Cost for Work Performed | Value of completed work in terms of the work's assigned budget | = EARNED VALUE |
| BCWS Budgeted Cost for Work Scheduled | Time-phased Budget Plan for work currently scheduled | = PLANNED VALUE |
| CA Control Account | Lowest CWBS element assigned to a single focal point to plan & control scope / schedule / budget | |
| CBB Contract Budget Base | Sum of NCC & AUW | |
| EAC Estimate At Completion | Estimate of total Cost for total contract thru any given level generated by Ktr, PMO, DCMA, etc. = $EAC_{Ktr / PMO / DCMA}$ | |
| LRE Latest Revised Estimate | Ktr's EAC or EAC_{Ktr} | |
| MR Management Reserve | Budget withheld by Ktr PM for unknowns / risk management | |
| NCC Negotiated Contract Cost | Contract Price Minus profit or fee(s) | |
| OTB Over Target Baseline | Sum of CBB + additional budget approved for remaining work | |
| PAC Price At Completion | EAC Plus Adjusted Profit or Fee(s) | |
| PMB Performance Measurement Baseline | Contract time-phased budget plan | |
| PP Planning Package | Far-term CA activities not yet defined into WPs | |
| SLPP Summary Level Planning Package | Far-term contract activities not yet defined into CAs | |
| TAB Total Allocated Budget | Sum of all budgets for work on contract = NCC, CBB, or OTB | |
| TCPI To Complete Performance Index | Efficiency needed from 'time now' to achieve a Cost Target = $BAC, LRE, \text{ or } EAC$ | |
| UB Undistributed Budget | Broadly defined activities not yet distributed to CAs or SLPPs | |
| WP Work Package | Near-term, detail-planned activities within a CA | |

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EVM POLICY: DoDI 5000.02, Enclosure 1. Table 8.

EVMS in accordance with EIA-748 is required for cost or incentive contracts, subcontracts, intra-government work agreements, & other agreements valued $\geq \$20M$ (TY \$). Contracts $\geq \$100M^{\#}$ (TY \$) require that the EVMS be formally validated by the cognizant contracting officer. $^{\#}$ Class Deviation-Earned Value Management System Threshold (9/1/15)
 EVM is discouraged on Firm-Fixed Price, Time & Material Contracts, & LOE activities regardless of cost.
 Refer to the IPMR Implementation Guide for IPMR Tailoring Guidance.

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DoD's EVM CONTRACTING REQUIREMENTS:

| | |
|---------------------------------------|--|
| DFARS CLAUSES | 252.234-7001 "NOTICE OF EVMS" FOR SOLICITATIONS |
| | 252.234-7002 "EVMS" FOR SOLICITATIONS & CONTRACTS |
| | 252.242-7005 "CONTRACTOR BUSINESS SYSTEMS" FOR SOLICITATIONS & CONTRACTS |
| CONTRACT PERFORMANCE REPORT | DI-MGMT-81466A 5 FORMATS = WBS, ORGANIZATION, BASELINE, STAFFING, EXPLANATIONS & PROB ANALYSES |
| INTEGRATED MASTER SCHEDULE | DI-MGMT-81650 MANDATORY FOR DoD EVMS CONTRACTS |
| Integrated Program Mngt Report | DI-MGMT-81861 * 7 FORMATS = WBS, OBS / IPT, BASELINE, STAFFING, EXPLANATIONS & PROB ANALYSES, IMS, HISTORY / FORECAST COST |
| INTEGRATED BASELINE REVIEW | MANDATORY FOR ALL EVMS CONTRACTS |
| WBS For Defense Materiel Items | MIL-STD-881-C |

* Combines & Supersedes DI-MGMT-81466A & 81650; Effective July 1, 2012

EVM CoP: <https://acc.dau.mil/evm>
 eMail Address: EVM.dau@dau.mil
 Revised SEP 2015

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| | |
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| DFARS CLAUSES | 252.234-7001 "NOTICE OF EVMS" FOR SOLICITATIONS |
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 Revised SEP 2015