

NATIONAL RECONNAISSANCE OFFICE

# Over Target Baseline/Schedule Overview

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Cost & Acquisition Assessment Group  
Mar-26, 2025



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ABOVE AND BEYOND



# Agenda

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- What is an Over Target Baseline / Schedule (OTB/S)?
- How and when is it needed?
- How is it implemented?
- How are OTB/S and Overrun Proposal related?
- How and when are they reported?



# What is an OTB?

- An OTB is a new baseline for management purposes, when the original objectives cannot be met and new goals are needed<sup>1</sup>
- An OTB is used when the expected overrun is significant, largely in the future, and benefit will be gained from adding new budget for performance measurement purposes for the overrun
- An OTB has the following characteristics:
  - Does not change the terms and conditions of the contract
  - Is the result of formal reprogramming activities
  - Adds budget for the same scope for future or in-process work
  - May allow for the adjustment of variances (cost, schedule or both)
  - Can be implemented with or without an OTS

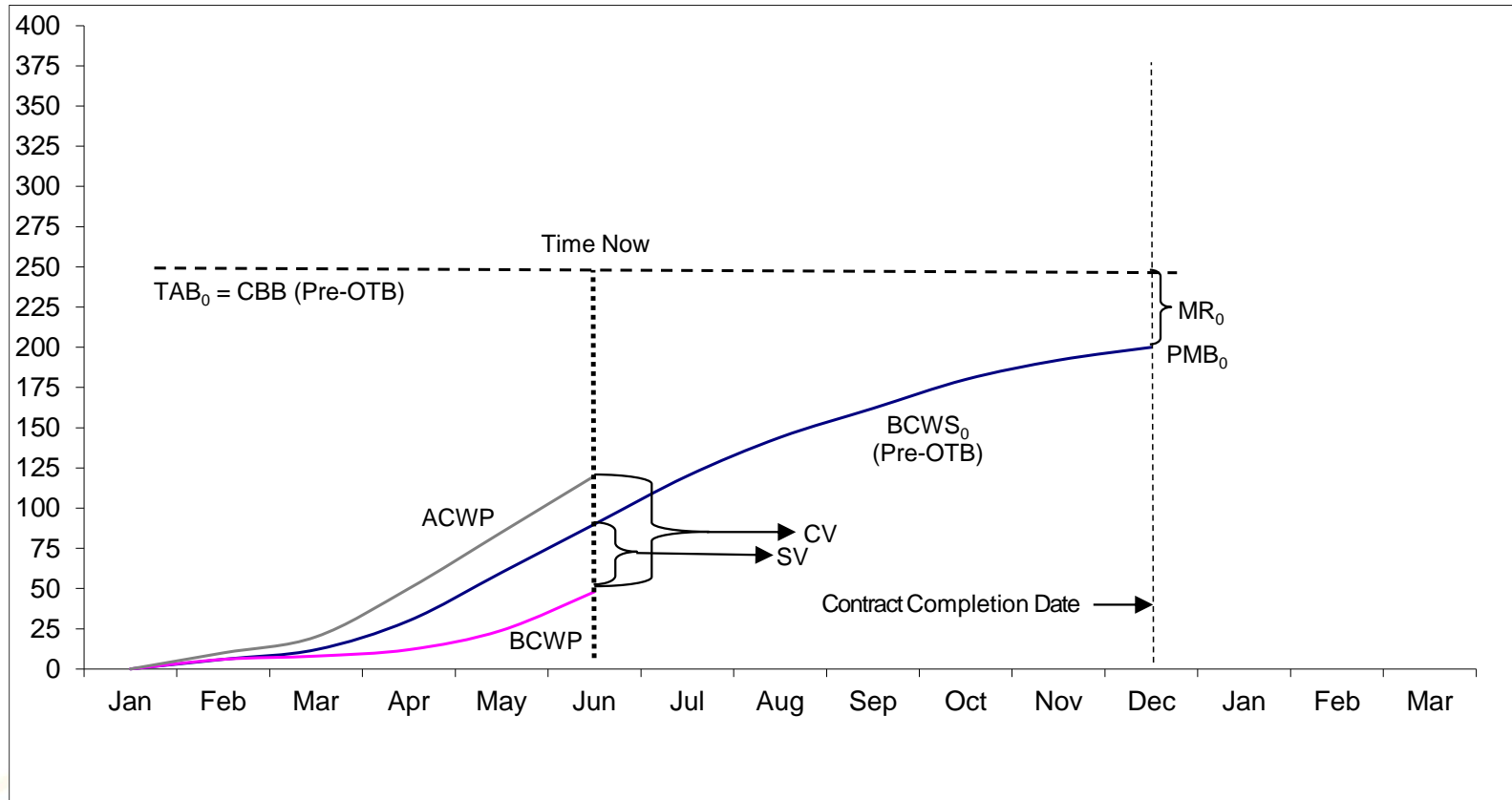


# What is an OTS?

- An OTS is a condition where a baseline schedule is time-phased beyond the contract completion date<sup>2</sup>, CLIN completion date, or contractual milestone date
- An OTS has the following characteristics:
  - Does not change the terms and conditions of the contract
  - Adds time for the same scope for future or in-process work
  - Results in revised schedule activities/milestones being time-phased beyond contractual milestones<sup>2</sup>
  - May be implemented on all tasks remaining in the integrated schedule, partially implemented on selected tasks
  - Can be implemented with or without an OTB, however, implementing without an OTB is unlikely since additional time typically requires additional budget



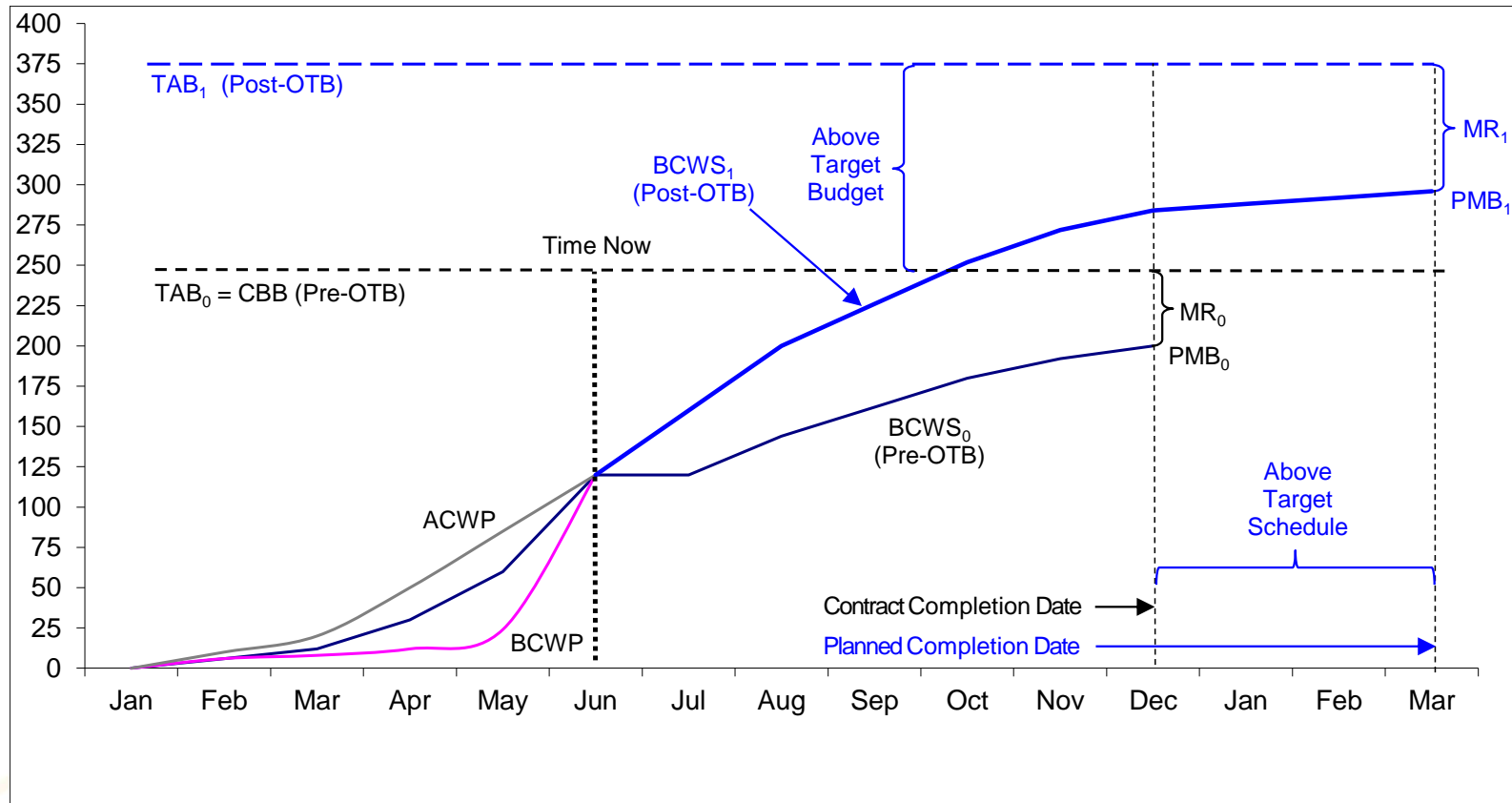
# Plan and Performance before OTB/S



Prior to the OTB/OTS, effort is over cost and behind schedule



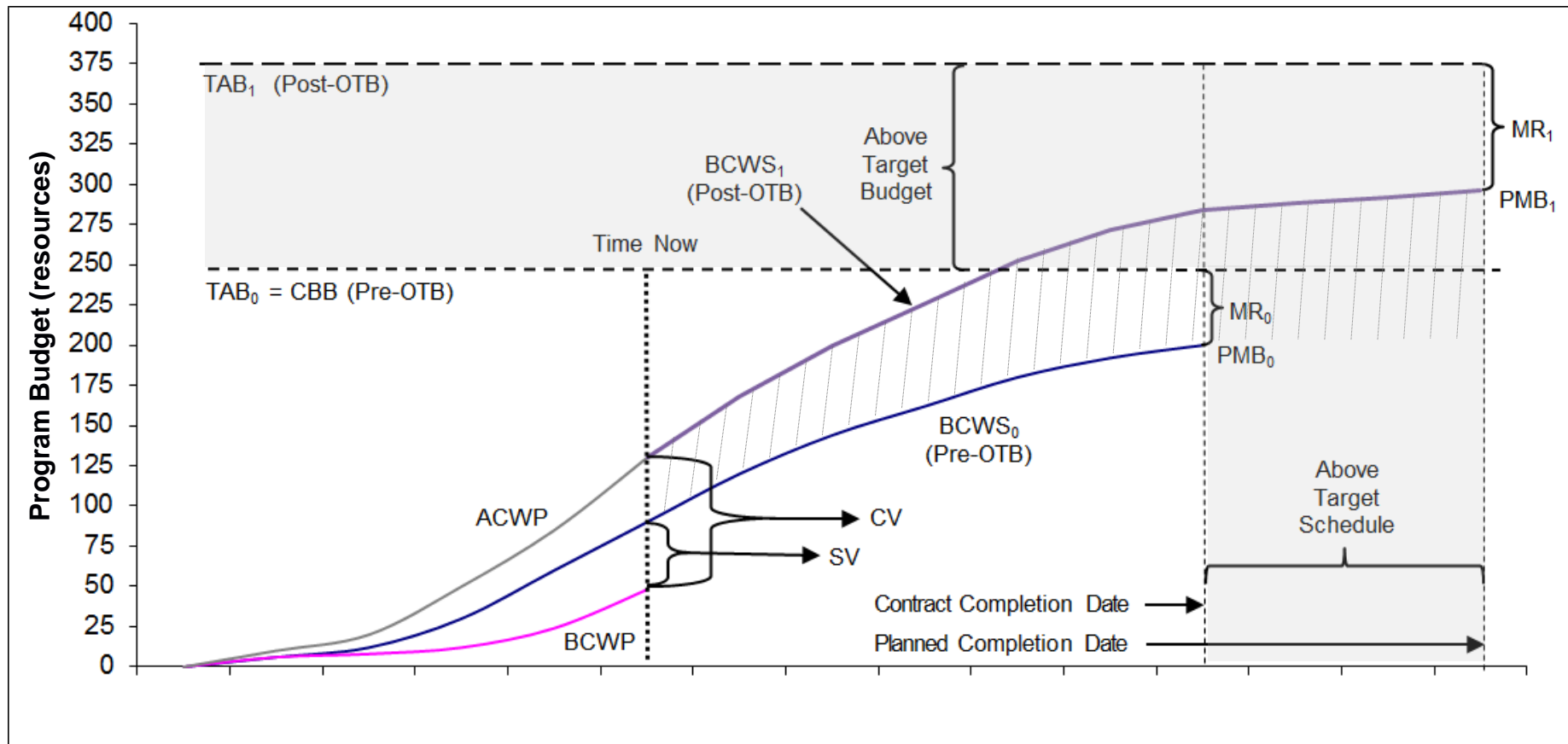
# Plan and Performance After OTB/S



After OTB/OTS implementation, additional time and budget are added for the same scope



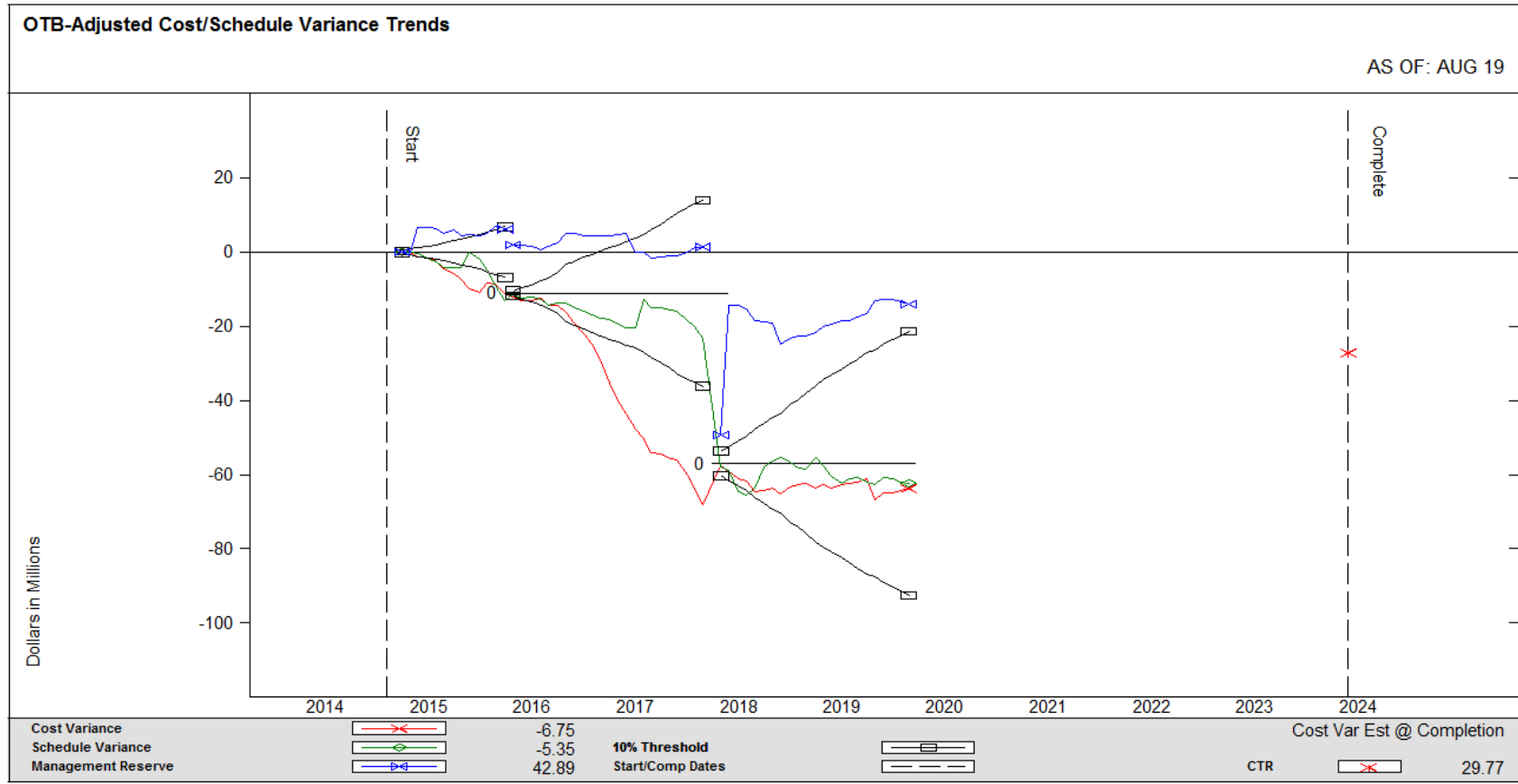
# How Do You Visualize the OTB/S?



OTB creates new PMB, MR, and TAB values OTS creates new planned completion date



# The Reset Line(s) and Performance after OTB/S



Variations may be reset, but attention must be paid for insight into ongoing performance and program recovery





# How and When is OTB/S Needed?

- IPM data may indicate the possible need for an OTB/OTS<sup>3</sup>

## Cost Indicators

Significant difference between the budget for remaining work and the estimate to complete for that same work

Early, significant, and frequent allocation of the MR pool to the PMB for newly identified in-scope work

Insufficient MR for the remaining scope of the contract

Inability to explain the basis for the EAC relative to the current baseline

EACs and budgets not taking into account adequate risk

## Schedule Indicators

High level of concurrency in the remaining integrated schedule

Negative float or significant slips in the critical path of the IMS

Unrealistic activity durations

Insufficient schedule margin/float for the remaining scope of the contract

Logic sequence and durations for forecasted work vary significantly from the baseline plan

## Data Quality Indicators

EAC less than actual incurred costs for WBS elements

Evidence of a front-loaded PMB

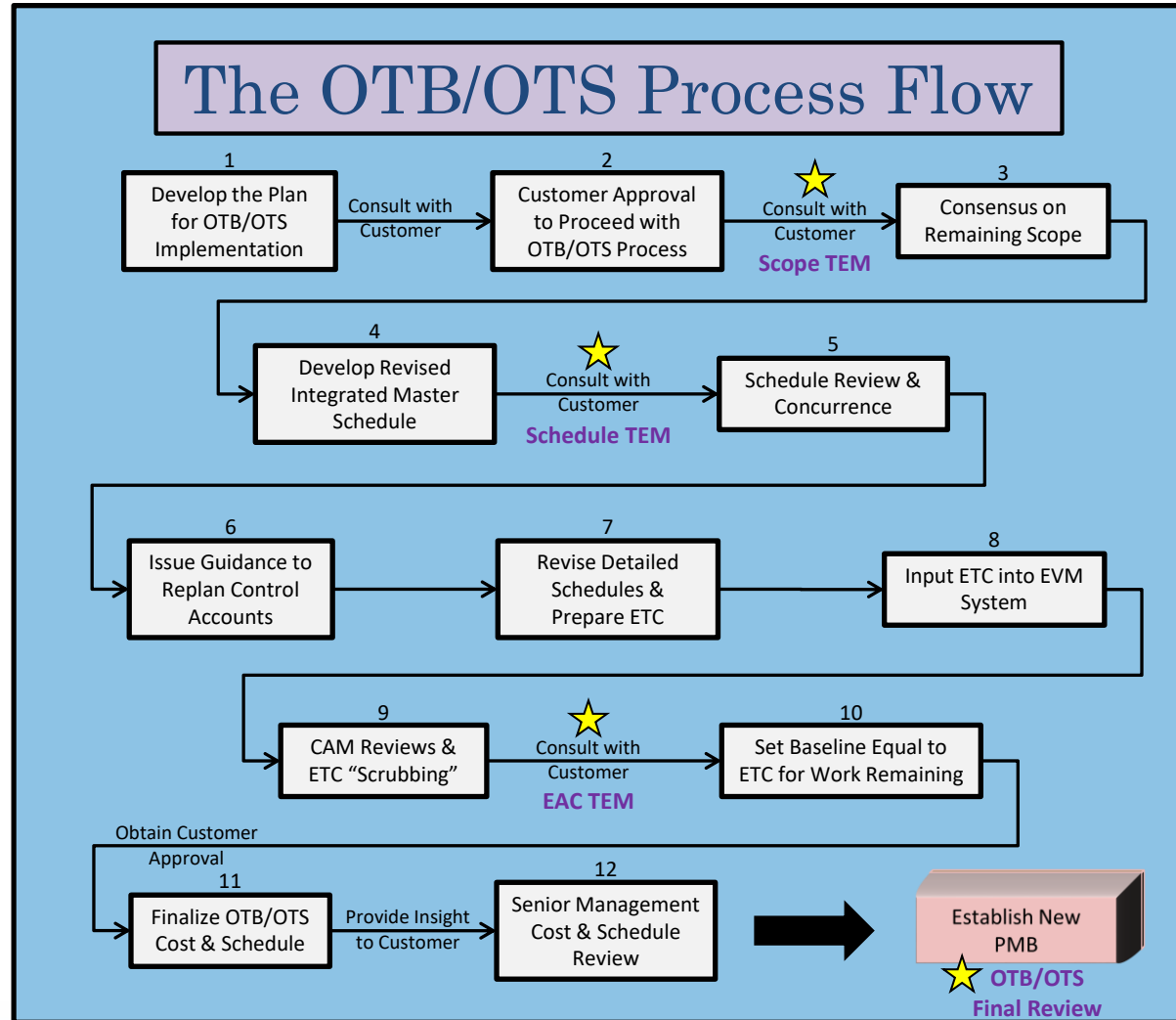
Lack of corrective action planning/lack of evidence of implementation

Management challenges (unrealistic cost/schedule projections)

Frequent or recurring data errors



# What Happens in an OTB/S?<sup>4</sup>



<sup>4</sup> DoD OTB-OTS Guide, November 2012, pg. 14



# What happens in an OTB/S (cont'd)

- OTB/OTS Expectations

What Happens	What May Not Happen
A realistic plan for remaining work is established	Future cost growth may not be prevented
Control is restored to a contract that has had poor execution or an unrealistic plan for the remaining work	Cost overruns and/or behind schedule conditions may not be contained
Government is included throughout the process, emphasized by consensus points on the OTB/OTS process flow	Management commitment may not improve



# What happens in an OTB/S (cont'd)

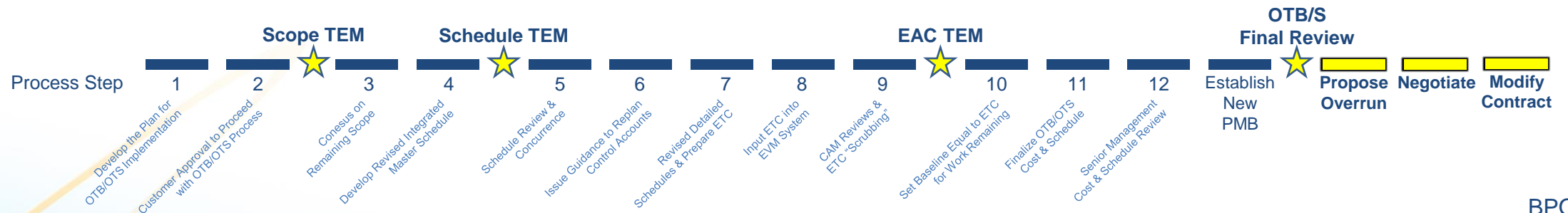
- OTB/S Customer Engagements

Event	Event Expectation
Scope TEM	Ensure consensus on remaining scope; validate scope assumptions and definition of done
Schedule TEM	Ensure consensus on planning assumptions used in developing the IMS; validate IMS logic, durations, external dependencies; understand margin methodology; understand critical path and driving path; schedule risk assessment results
EAC TEM	Ensure consensus on planning assumptions relative to actual costs for work completed plus resources required to complete remaining scope per the IMS; discuss risks and associated impact estimates; validate timephased resource plan
OTB/S Implementation Review	Verify OTB and/or OTS were established in accordance with assumptions / agreements gained during TEMs and understand root cause for any differences in planning or assumptions



# What About the Overrun Proposal?

- OTB implementation should precede the corresponding Overrun Proposal, as the proposal should contractually formalize the results of the OTB.
  - There may be times when Contract Value must be raised in advance of OTB implementation, to enable continued funding. The OTB should be planned to avoid this, if possible.
- The nominal process flow is as follows:





# What Happens if OTB/S is Not Implemented?

## Cost Overrun

- Negotiated Cost is not changed
- Contract Budget Base is not changed
- PMB EAC forecasts all remaining work, therefore, includes all expected overrun
- PM EACs forecast all remaining work, therefore, include all expected overrun
- Estimated price includes all expected overrun
- Fee is not changed as a result of the overrun
- Overrun Proposal is required

## OTB/S Implemented

- Above target budget is added for what would have otherwise been future overrun
- Cumulative cost and schedule variances may be adjusted or eliminated

## OTB/S Not Implemented

- No budget is added, cumulative overrun continues to increase monthly

If OTB/S is not implemented, there is still insight into the EAC, however, there is no benefit of additional performance measurement budget



# How is this reflected in my contract?

- Implementation of an OTB/S does not change the terms and conditions of the contract
- Even though the contract is not changed, an overrun proposal is eventually needed to enable funding of the overrun
- Once an overrun proposal has been definitized, the ATB amount may need to be adjusted to ensure it equals the overrun amount
- After overrun proposal definitization, contract value depicted on a contract mod will include a Cost Overrun amount as shown below:

## Contract B Table Before:

Contract Modification  
Section B - Supplies or Services and Prices/Costs  
B-1 Type of Contract and Total Contract Value

Maximum Incentive Fee	\$2,000,000
Estimated Cost	\$200,000,000
FCCOM	\$1,000,000
Total Target Cost	\$201,000,000
Current Total Cost	\$201,000,000
Target Fee	\$2,000,000
Award Fee	\$10,000,000
Total CPAFIF	\$213,000,000

## Contract B Table After:

Contract Modification  
Section B - Supplies or Services and Prices/Costs  
B-1 Type of Contract and Total Contract Value

Maximum Incentive Fee	\$2,000,000
Estimated Cost	\$200,000,000
FCCOM	\$1,000,000
Total Target Cost	\$201,000,000
<b>Cost Overrun</b>	<b>\$40,000,000</b>
Current Total Cost	\$241,000,000
Target Fee	\$2,000,000
Award Fee	\$10,000,000
Total CPAFIF	\$253,000,000

Cost  
Overrun is  
added



# First Discussion: What's Next?

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- Conduct OTB/S kick-off meeting with Contractor; emphasize the goal of quickly obtaining joint agreement on the OTB/S ground rules and expected outcomes
- Obtain Contractor's proposed OTB/S plan and schedule; then review, modify and obtain joint agreement
- Refine TEM approach for the program based upon the program's unique needs and focus areas
- Overlay the three TEMs into Contractor's OTB/S Implementation schedule
- Obtain / issue AO final agreement with Contractor for this final OTB/S plan and schedule (consider making this an award fee focus area)
- Implement the OTB/S plan and schedule with Contractor



NATIONAL RECONNAISSANCE OFFICE

# OTB/S Reporting

Ivan Bembers  
Cost & Acquisition Assessment Group



ABOVE AND BEYOND

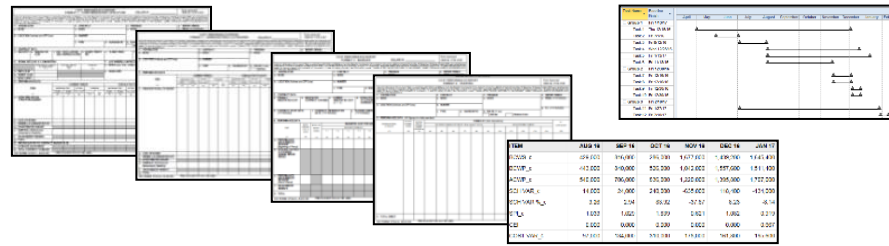


# Evolution of IPM Reporting

- Human Readable
- Schedule file
- ANSI X12
- UN/CEFACT XML
- JSON



Standardized Visualizations

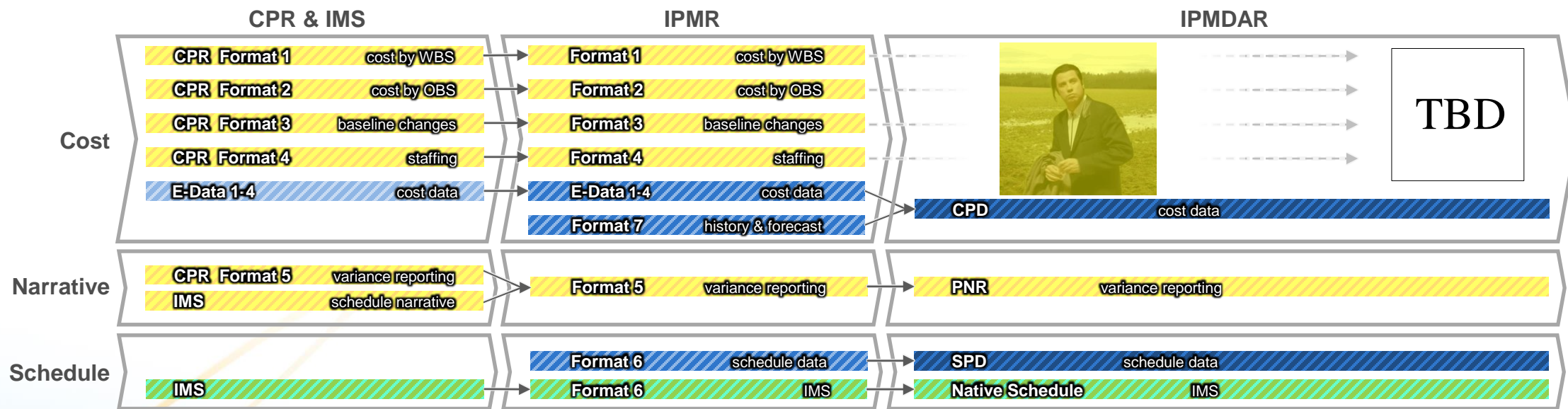


Tool-Defined Visualizations



Essential Views

TBD



Shift from static human readable deliverable formats to dynamic views from relational database tools.



# How is the OTB/S Reported?

## IPMR Format 1

INTEGRATED PROGRAM MANAGEMENT REPORT FORMAT 1 - WORK BREAKDOWN STRUCTURE										DOLLARS IN _____			Form Approved OMB No. 0704-0188					
<small>The public reporting burden for this collection of information is estimated to average 3.1 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and 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 the Department of Defense, Executive Services 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 if it does not display a currently valid OMB control number. PLEASE DO NOT RETURN YOUR FORM TO THE ABOVE ORGANIZATION. SUBMIT COMPLETED FORMS IN ACCORDANCE WITH CONTRACTUAL REQUIREMENTS.</small>																		
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. PHASE			b. TO (YYYYMMDD)									
			c. TYPE			d. SHARE RATIO			c. EVMS ACCEPTANCE <input type="checkbox"/> NO <input type="checkbox"/> YES (YYYYMMDD)									
5. CONTRACT DATA																		
a. QUANTITY	b. NEGOTIATED COST	c. EST. COST AUTHORIZED UNPRICED WORK	d. TARGET PROFIT/FEE	e. TARGET PRICE	f. ESTIMATED PRICE	g. CONTRACT CEILING	h. EST. CONTRACT CEILING	i. DATE OF OTB/OTS (YYYYMMDD) <b>A</b>										
6. ESTIMATED COST AT COMPLETION						7. AUTHORIZED CONTRACTOR REPRESENTATIVE												
MANAGEMENT ESTIMATE AT COMPLETION (1)		CONTRACT BUDGET BASE (2)		VARIANCE (3) <b>K</b>		a. NAME (Last, First, Middle Initial)			b. TITLE									
a. BEST CASE						c. SIGNATURE			d. DATE SIGNED (YYYYMMDD)									
b. WORST CASE																		
c. MOST LIKELY																		
8. PERFORMANCE DATA																		
ITEM (1)	CURRENT PERIOD					CUMULATIVE TO DATE					REPROGRAMMING ADJUSTMENTS			AT COMPLETION				
	BUDGETED COST		ACTUAL COST WORK PERFORMED		VARIANCE		BUDGETED COST		ACTUAL COST WORK PERFORMED		VARIANCE		COST VARIANCE (12a)	SCHEDULE VARIANCE (12b)	BUDGET (13)	BUDGETED (14)	ESTIMATED (15)	VARIANCE (16)
	WORK SCHEDULED (2)	WORK PERFORMED (3)	WORK PERFORMED (4)	SCHEDULE (5)	COST (6)	WORK SCHEDULED (7)	WORK PERFORMED (8)	WORK PERFORMED (9)	SCHEDULE (10)	COST (11)								
a. WORK BREAKDOWN STRUCTURE ELEMENT	<b>B</b>					<b>B</b>						<b>C</b>	<b>D</b>	<b>E</b>				
b. COST OF MONEY																<b>F</b>		
c. GENERAL & ADMINISTRATIVE																		
d. UNDISTRIBUTED BUDGET																		
e. SUBTOTAL (Performance Measurement Baseline)																		
f. MANAGEMENT RESERVE																		<b>G</b>
g. TOTAL																		<b>H</b>
9. RECONCILIATION TO CONTRACT BUDGET BASE																		
a. VARIANCE ADJUSTMENT																		<b>I</b>
b. TOTAL CONTRACT VARIANCE																		<b>J</b>

- A** Shows the contractor fiscal month/year the OTB/OTS was implemented
- B** Shows the post-OTB revised budgets (current period and cumulative to date) by WBS element
- C** Shows prior cost/schedule variances that were adjusted
- D** Shows ATB (budget/management reserve) that was added
- E** Shows the post-OTB allocated budget by WBS element
- F** Shows the post-OTB allocated budget by indirect element
- G** Shows the post-OTB budget at complete for MR (note: there should be no OTB related adjustments involving UB)
- H** Shows the post-OTB total allocated budget (TAB)
- I** Shows pre-OTB (row 9a) plus post-OTB (row 9b) schedule variance
- J** Shows pre-OTB (row 9a) plus post-OTB (row 9b) cost variance
- K** Shows the contract budget base (excludes any ATB values)
- L** Shows the Program Manager's most likely estimate at completion
- M** Shows the variance at completion without BPO/CAAG factoring in the ATB



# How is the OTB/S Reported, Cont'd?

## IPMR Format 3

### CONTRACT PERFORMANCE REPORT (CPR) / INTEGRATED PROGRAM MANAGEMENT REPORT (IPMR)

PENDING UPDATE TO  
OMB No. 0704-0188

FORMAT 3 - BASELINE Dollars IN Thousands

The public reporting burden for this collection of information is estimated to average 6.3 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and 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 Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports (0704-0188), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. 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 if it does not display a currently valid OMB control number. PLEASE DO NOT RETURN YOUR FORM TO THIS ADDRESS. SUBMIT COMPLETED FORMS IN ACCORDANCE WITH CONTRACTUAL REQUIREMENTS.

<b>1. CONTRACTOR</b>		<b>2. CONTRACT</b>		<b>3. PROGRAM</b>		<b>4. REPORT PERIOD</b>	
a. NAME		a. NAME		a. NAME		a. FROM (YYYYMMDD)	
b. LOCATION (Address and ZIP Code)		b. NUMBER		b. PHASE Production		b. TO (YYYYMMDD)	
		c. TYPE	d. SHARE RATIO	c. EVMS ACCEPTANCE (YYYYMMDD)			

<b>5. CONTRACT DATA</b>						
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.)	<b>f. TOTAL ALLOCATED BUDGET</b> A	<b>g. DIFFERENCE (e. - f.)</b> B
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) C	

<b>6. PERFORMANCE DATA</b>																			
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 (16)			
			SIX MONTH FORECAST						ENTER SPECIFIED PERIODS										
			+1 Jul-24 (4)	+2 Aug-24 (5)	+3 Sep-24 (6)	+4 Oct-24 (7)	+5 Nov-24 (8)	+6 Dec-24 (9)	Jan-25 (10)	Feb-25 (11)	Mar-25 (12)	Apr-25 (13)	To Complete (14)						
a. PERFORMANCE MEASUREMENT BASELINE (Beginning of Period)																			
b. BASELINE CHANGES AUTHORIZED DURING REPORT PERIOD																			
OTB/OTS Implementation																			
c. PERFORMANCE MEASUREMENT BASELINE (End of Period)																			
7. MANAGEMENT RESERVE																			G
8. TOTAL																			H

- A Shows the post-OTB total program budget
- B Shows the ATB that was added to reach the post-OTB total program budget
- C Shows the post-OTS revised estimated completion date
- D Shows the timephased budget that existed prior to OTB/OTS implementation
- E Shows the timephased ATB added via the OTB
- F Shows the timephased post-OTB budget
- G Shows Management Reserve, including any adjustments made as part of the OTB
- H Shows the post-OTB total allocated budget (TAB)



# How is the OTB/S Reported, Cont'd?

## IPMDAR

- For programs receiving the IPMDAR CDRL, OTB/OTS-related data is in multiple JSON files in the Cost Performance Dataset (CPD):
  - **BCWS\_ToComplete** and **BCWS\_ToDate JSON files** contain:
    - Incremental post-OTB budget value (current period and cumulative to-date) for each control account
  - **Contract Data JSON file** contains:
    - Date the last OTB/OTS was implemented (month and year)
    - Contract Budget Base (CBB) value
    - Total Allocated Budget (TAB) value
  - **Reprogramming Adjustments JSON file** contains:
    - Cost and/or Schedule Variance Adjustments at the control account level, if approved by the Government
    - Budget Adjustments at the control account level
  - **Summary Performance JSON file** contains:
    - Budget Adjustments for Management Reserve, if approved
    - Budget Adjustments for Indirect summary elements (OH, GA, COM)
    - Cost and/or Schedule Variance Adjustments for Indirect summary elements (OH, GA, COM), if approved by the Government

### IPMDAR CPD JSON files:

	ACWP_ToDate	JSON File
	BCWP_ToDate	JSON File
	<b>BCWS_ToComplete</b>	JSON File
	<b>BCWS_ToDate</b>	JSON File
	<b>ContractData</b>	JSON File
	ControlAccountCustomFieldDefinitions	JSON File
	ControlAccountCustomFieldValues	JSON File
	ControlAccounts	JSON File
	CustomSummaryPerformance	JSON File
	DatasetConfiguration	JSON File
	DatasetMetadata	JSON File
	EST_ToComplete	JSON File
	FileType	Text Document
	OBS	JSON File
	ReportingCalendar	JSON File
	<b>ReprogrammingAdjustments</b>	JSON File
	SourceSoftwareMetadata	JSON File
	Subcontractors	JSON File
	SummaryIndirectPerformance_ToComplete	JSON File
	SummaryIndirectPerformance_ToDate	JSON File
	<b>SummaryPerformance</b>	JSON File
	WBS	JSON File
	WorkPackageCustomFieldDefinitions	JSON File
	WorkPackageCustomFieldValues	JSON File
	WorkPackages	JSON File



# How is the OTB/S Reported, Cont'd?

## IPMDAR

**CPD**

### Contract Data JSON

ContractData
Name
Quantity_Development
Quantity_LRIP
Quantity_Production
Quantity_Sustainment
NegotiatedContractCost
AuthorizedUnpricedWork
TargetFee
TargetPrice
EstimatedPrice
ContractCeiling
EstimatedContractCeiling
OriginalNegotiatedContractCost
ManagementEAC_BestCase
ManagementEAC_WorstCase
ManagementEAC_MostLikely
ContractBudgetBase
TotalAllocatedBudget
ContractStartDate
ContractDefinitionDate
BaselineCompletionDate
ContractCompletionDate
ForecastCompletionDate
LastOTBDate

Header-type data associated with the OTB/OTS

### Summary Performance JSON

SummaryPerformanceRecord
Name
SummaryElementID
BCWS_CumulativeToDate_Dollars
BCWP_CumulativeToDate_Dollars
ACWP_CumulativeToDate_Dollars
ReprogSVA_Dollars
ReprogCVA_Dollars
ReprogBA_Dollars
BAC_Dollars
EAC_Dollars
BCWS_CumulativeToDate_Hours
BCWP_CumulativeToDate_Hours
ACWP_CumulativeToDate_Hours
ReprogSVA_Hours
ReprogCVA_Hours
ReprogBA_Hours
BAC_Hours
EAC_Hours

Reports variance adjustments, if approved, and ATB for summary elements (OH, GA, COM, UB, MR, PMB)

### Custom Sum. Perform. JSON

CustomSummaryPerformanceRecord
Name
ID
Name
BCWS_CumulativeToDate_Dollars
BCWP_CumulativeToDate_Dollars
ACWP_CumulativeToDate_Dollars
ReprogSVA_Dollars
ReprogCVA_Dollars
ReprogBA_Dollars
BAC_Dollars
EAC_Dollars
BCWS_CumulativeToDate_Hours
BCWP_CumulativeToDate_Hours
ACWP_CumulativeToDate_Hours
ReprogSVA_Hours
ReprogCVA_Hours
ReprogBA_Hours
BAC_Hours
EAC_Hours

Only applicable if custom summary performance data is required (such as multiple Overheads)

### BCWS\_ToComplete JSON

BCWS_ToComplete
Name
ControlAccountID
WorkPackageID
ReportingPeriodID
Value_Dollars
Value_Dollars_Direct
Value_Dollars_LAB
Value_Dollars_LAB_Direct
Value_Dollars_MAT
Value_Dollars_MAT_Direct
Value_Dollars_ODC
Value_Dollars_ODC_Direct
Value_Dollars_SUB
Value_Dollars_SUB_Direct
Value_Dollars_OH
Value_Dollars_COM
Value_Dollars_GA
Value_Hours

Reports post-OTB budget including ATB

### Reprogramming Adjustment JSON

ReprogrammingAdjustmentRecord
Name
ControlAccountID
ReprogSVA_Dollars
ReprogCVA_Dollars
ReprogBA_Dollars
ReprogSVA_Hours
ReprogCVA_Hours
ReprogBA_Hours

Reports variance adjustments, if approved, and ATB by control account

**SPD**

None, however, if an over target schedule is authorized, it is a best practice to include the following:

- Was/is table of impacted contractual milestone dates in the performance narrative report
- Retention of pre-OTS baseline dates in specific alternate date fields, such as Baseline Start 1 and Baseline Finish 1

**PNR**

Formal Reprogramming Analysis (OTB/S). Information on OTB/S to include date of request and rationale, decision status of OTB/S request, impact to IPMDAR submissions, and implementation status. If there have been multiple OTB/Ss, track and discuss them separately.



# How is the OTB/S Reported, Cont'd?

## IPMR and IPMDAR Overlay

- A** Shows the contractor fiscal month/year the OTB/OTS was implemented
- B** Shows the post-OTB revised budgets (current period and cumulative to date) by WBS element
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- L** Shows the Program Manager's most likely estimate at completion
- M** Shows the variance at completion without factoring in the ATB

INTEGRATED PROGRAM MANAGEMENT REPORT FORMAT 1 - WORK BREAKDOWN STRUCTURE														DOLLARS IN _____			Form Approved OMB No. 0704-0188					
<small>This collection of information is estimated to average 3.1 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and 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 the Department of Defense, Executive Services Directorate (0704-0188). That notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.</small> <b>YOUR FORM TO THE ABOVE ORGANIZATION. SUBMIT COMPLETED FORMS IN ACCORDANCE WITH CONTRACTUAL REQUIREMENTS.</b>																						
				2. CONTRACT				3. PROGRAM				4. REPORT PERIOD										
				a. NAME				a. NAME				a. FROM (YYYYMMDD)										
				b. NUMBER				b. PHASE				b. TO (YYYYMMDD)										
				c. TYPE		d. SHARE RATIO		c. EVMS ACCEPTANCE														
								<input type="checkbox"/> NO <input type="checkbox"/> YES (YYYYMMDD)														
5. NEGOTIATED COST		c. EST. COST AUTHORIZED UNPRICED WORK			d. TARGET PROFIT/FEE			e. TARGET PRICE			f. ESTIMATED PRICE			g. CONTRACT CEILING			h. EST. CONTRACT CEILING			i. DATE OF OTB/OTS (YYYYMMDD)		
6. PERCENT COMPLETION																						
MANAGEMENT ESTIMATE AT COMPLETION (1)			CONTRACT BUDGET BASE (2)			VARIANCE (3)			7. AUTHORIZED CONTRACTOR REPRESENTATIVE													
									a. NAME (Last, First, Middle Initial)						b. TITLE							
									c. SIGNATURE						d. DATE SIGNED (YYYYMMDD)							
8. TAB																						
				CURRENT PERIOD				CUMULATIVE TO DATE				REPROGRAMMING ADJUSTMENTS			AT COMPLETION							
BUDGETED COST		ACTUAL COST WORK		VARIANCE		BUDGETED COST		ACTUAL COST WORK		VARIANCE		COST VARIANCE (12a)	SCHEDULE VARIANCE (12b)		BUDGET (13)	BUDGETED (14)	ESTIMATED (15)	VARIANCE (16)				
WORK SCHEDULED (2)	WORK PERFORMED (3)	WORK PERFORMED (4)	SCHEDULE (5)	COST (6)	WORK SCHEDULED (7)	WORK PERFORMED (8)	WORK PERFORMED (9)	SCHEDULE (10)	COST (11)													
★	★				★	★				★	★	★	★	★	★	★	★	★				
9. RECONCILIATION TO CONTRACT BUDGET BASE																						
a. VARIANCE ADJUSTMENT																						
b. TOTAL CONTRACT VARIANCE																						

### IPMDAR CPD files:

- ACWP\_ToDate
- BCWP\_ToDate
- ★ BCWS\_ToComplete
- ★ BCWS\_ToDate
- ★ ContractData
- ControlAccountCustomFieldDefinitions
- ControlAccountCustomFieldValues
- ControlAccounts
- CustomSummaryPerformance
- DatasetConfiguration
- DatasetMetadata
- EST\_ToComplete
- FileType
- OBS
- ReportingCalendar
- ★ ReprogrammingAdjustments
- SourceSoftwareMetadata
- Subcontractors
- SummaryIndirectPerformance\_ToComplete
- SummaryIndirectPerformance\_ToDate
- ★ SummaryPerformance
- WBS
- WorkPackageCustomFieldDefinitions
- WorkPackageCustomFieldValues
- WorkPackages

⊖ Calculated field



# How is the OTS Reported, Cont'd?

## IPMR Format 3 and IPMR/IPMDAR Narrative

- The following table may be used to capture OTS information for individual contractual milestones in Format 5 / Performance Narrative Report to supplement the contract-level OTS information in the Format 3 header.

Milestone	Contractually-Required Date	Pre-OTS Baseline Date	Post-OTS Baseline Date (For Performance Measurement Only)
Milestone A	1/1/2016	1/1/2016	1/1/2016
Milestone B	6/1/2016	6/1/2016	6/1/2016
Milestone C	1/1/2017	1/1/2017	4/1/2017
Milestone D	9/20/2018	9/20/2018	2/20/2019
Milestone E	12/20/2018	12/20/2018	5/15/2019

\*Dates are notional data

IPMDAR CPD file: IPMR Format 3:

Contract Data JSON

```

ContractData
Name
Quantity_Development
Quantity_LRIP
Quantity_Production
Quantity_Sustainment
NegotiatedContractCost
AuthorizedUnpricedWork
TargetFee
TargetPrice
EstimatedPrice
ContractCeiling
EstimatedContractCeiling
OriginalNegotiatedContractCost
ManagementEAC_BestCase
ManagementEAC_WorstCase
ManagementEAC_MostLikely
ContractBudgetBase
TotalAllocatedBudget
ContractStartDate
ContractDefinitizationDate
BaselineCompletionDate
ContractCompletionDate
ForecastCompletionDate
LastOTBDate
  
```

**CONTRACT PERFORMANCE REPORT  
FORMAT 3 - BASELINE** DOLLARS IN

Form Approved OMB No. 0704-0188

The public reporting burden for this collection of information is estimated to average 6.3 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and 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 the Department of Defense, Executive Service 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 if it does not display a currently valid OMB control number. PLEASE DO NOT RETURN YOUR FORMS TO THE ABOVE ORGANIZATION. SUBMIT COMPLETED FORMS IN ACCORDANCE WITH CONTRACTUAL REQUIREMENTS.

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. PHASE		b. TO (YYYYMMDD)								
b. NUMBER		c. TYPE		d. SHARE RATIO		c. EVMS ACCEPTANCE								
						<input type="checkbox"/> NO <input type="checkbox"/> YES (YYYYMMDD)								
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								
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	BORS FOR REPORT PERIOD	BORS FOR CUMULATIVE TO DATE	BUDGETED COST FOR WORK SCHEDULED (BCWS) (Non-Cumulative)						UNPRICED BUDGET	TOTAL BUDGET				
			SIX MONTH FORECAST BY MONTH (Enter names of months)											
			+1	+2	+3	+4	+5	+6	(1)	(2)	(3)	(4)	(5)	(6)
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														

**j. PLANNED COMPLETION DATE (YYYYMMDD)**

**k. CONTRACT COMPLETION DATE (YYYYMMDD)**

Even if/when the total contract period of performance has not changed, this table provides insight into new baseline schedule dates for performance measurement





# OTB Reporting with Variance Elimination

Before

DATE	VARIANCE		REPROGRAMMING ADJUSTMENTS		
	SCHEDULE (10)	COST (11)	COST VARIANCE (12a)	SCHEDULE VARIANCE (12b)	BUDGET (13)
	(80,000)	(100,000)			200,000
	(19,200)	(24,000)			48,000
	(6,400)	(8,000)			16,000
	(4,800)	(6,000)			12,000
	(8,000)	(10,000)			20,000
	(8,000)	(76,000)			152,000
	(8,000)	(10,000)			20,000
	(24,000)	(30,000)			60,000
	(20,000)	(25,000)			50,000
	(1,600)	(2,000)			4,000
	(1,600)	(2,000)			4,000
	(1,600)	(2,000)			4,000
	(4,000)	(5,000)			10,000
	(80,000)	(100,000)			200,000
	(80,000)	(100,000)			10,000
	(80,000)	(100,000)			210,000
	(80,000)	(100,000)			
	(80,000)	(100,000)			

After

DATE	VARIANCE		REPROGRAMMING ADJUSTMENTS		
	SCHEDULE (10)	COST (11)	COST VARIANCE (12a)	SCHEDULE VARIANCE (12b)	BUDGET (13)
	-	-	(100,000)	(80,000)	200,000
	-	-	(24,000)	(19,200)	48,000
	-	-	(8,000)	(6,400)	16,000
	-	-	(6,000)	(4,800)	12,000
	-	-	(10,000)	(8,000)	20,000
	-	-	(76,000)	(60,800)	152,000
	-	-	(10,000)	(8,000)	20,000
	-	-	(30,000)	(24,000)	60,000
	-	-	(25,000)	(20,000)	50,000
	-	-	(2,000)	(1,600)	4,000
	-	-	(2,000)	(1,600)	4,000
	-	-	(2,000)	(1,600)	4,000
	-	-	(5,000)	(4,000)	10,000
	(80,000)	(100,000)			
	(80,000)	(100,000)			

If variances are adjusted or eliminated as part of OTB implementation, the value of the variance that was adjusted or eliminated should be restated in the Reprogramming Adjustments columns

\* Values are notional data



# Total Contract Variance Calculation

5. CONTRACT DATA																		
a. QUANTITY		b. NEGOTIATED COST		c. ESTIMATED COST OF AUTHORIZED UNPRICED WORK		d. TARGET PROFIT / FEE		e. TARGET PRICE		f. ESTIMATED PRICE		g. CONTRACT CEILING		h. ESTIMATED CONTRACT CEILING				
PROD: 2		710,000		25,000		735,000		945,000		7/31/2024								
6. ESTIMATED COST AT COMPLETION																		
MANAGEMENT ESTIMATE AT COMPLETION (1)					CONTRACT BUDGET BASE (2)					VARIANCE (3)								
a. BEST CASE					900,000													
b. WORST CASE					980,000													
c. MOST LIKELY					920,000					710,000 (210,000)								
7. AUTHORIZED CONTRACTOR REPRESENTATIVE																		
a. NAME (Last, First, Middle Initial)										b. TITLE								
										Program Manager								
c. SIGNATURE										d. DATE SIGNED (YYYYMMDD)								
8. PERFORMANCE DATA																		
ITEM (1)	CURRENT PERIOD										CUMULATIVE TO DATE			REPROGRAMMING ADJUSTMENTS		AT COMPLETION		
	BUDGETED COST		ACTUAL COST		VARIANCE		BUDGETED COST		ACTUAL COST		VARIANCE		COST	SCHEDULE	BUDGET	BUDGETED	ESTIMATED	VARIANCE
	WORK SCHEDULED (2)	WORK PERFORMED (3)	WORK PERFORMED (4)	SCHEDULE (5)	COST (6)	WORK SCHEDULED (7)	WORK PERFORMED (8)	WORK PERFORMED (9)	SCHEDULE (10)	COST (11)	COST VARIANCE (12a)	SCHEDULE VARIANCE (12b)	BUDGET (13)	(14)	(15)	(16)	(17)	(18)
a. WORK BREAKDOWN STRUCTURE ELEMENT																		
1.0 Space Program																		
1.1 Space System																		
1.1.1 SS Systems Engineering																		
1.1.2 SS Assembly, Integ & Test																		
1.1.3 SS Program Management																		
1.2 Space Vehicle																		
1.2.1 SV SEIT/PM																		
1.2.2 Bus																		
1.2.3 Payload																		
1.2.4 Booster Adapter																		
1.2.5 Launch Systems Integration																		
1.2.6 Launch Operations																		
1.2.7 Mission Operations Support																		
[OH] - OVERHEAD																		
b. COST OF MONEY																		
c. GENERAL AND ADMINISTRATIVE																		
d. UNDISTRIBUTED BUDGET																		
e. SUB TOTAL (Performance Measurement Baseline)																		
														(500)	(1,000)	(100,000)	(80,000)	200,000
f. MANAGEMENT RESERVE																		
																		10,000
g. TOTAL																		
														(500)	(1,000)	(100,000)	(80,000)	210,000
9. RECONCILIATION TO CONTRACT BUDGET																		
a. VARIANCE ADJUSTMENT																		
														(80,000)	(100,000)			
b. TOTAL CONTRACT VARIANCE																		
														(80,500)	(101,000)			

ITEM (1)	VARIANCE		REPROGRAMMING ADJUSTMENTS		
	SCHEDULE (10)	COST (11)	COST VARIANCE (12a)	SCHEDULE VARIANCE (12b)	BUDGET (13)
<b>a. WORK BREAKDOWN STRUCTURE ELEMENT</b>					
<b>b. COST OF MONEY</b>					
<b>c. GENERAL AND ADMINISTRATIVE</b>					
<b>d. UNDISTRIBUTED BUDGET</b>					
<b>e. SUB TOTAL (Performance Measurement Baseline)</b>					
	(500)	(1,000)	(100,000)	(80,000)	200,000
<b>f. MANAGEMENT RESERVE</b>					
					10,000
<b>g. TOTAL</b>					
	(500)	(1,000)	(100,000)	(80,000)	210,000
<b>9. RECONCILIATION TO CONTRACT BUDGET</b>					
<b>a. VARIANCE ADJUSTMENT</b>					
	(80,000)	(100,000)			
<b>b. TOTAL CONTRACT VARIANCE</b>					
	(80,500)	(101,000)			

\* Values are notional data

	Cumulative Variance Total	+	Variance Adjustment	=	Total Contract Variance
Schedule	(500)	+	(80,000)	=	(80,500)
Cost	(1,000)	+	(100,000)	=	(101,000)

If variances are adjusted or eliminated as part of OTB implementation, the value of the variance that was adjusted or eliminated should be restated in the Reprogramming Adjustments columns



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# BACKUP



# Terms and Definitions

Term	Basic Definition	Formal Definition
Formal Reprogramming	Process to create and implement and OTB and/or OTS	Comprehensive replanning of the remaining PMB that results in a total budget and/or total schedule in excess of contractual requirements. The process that results in an OTB and/or an OTS. <sup>5</sup>
Over Target Baseline (OTB)	New cost baseline and target	A new baseline for management purposes, when the original objectives cannot be met and new goals are needed. <sup>1</sup>
Above Target Budget (ATB)	Added budget for the same scope	The amount of budget that is used for performance measurement that is in excess of the contractual budget. <sup>6</sup>
Over Target Schedule (OTS)	New schedule baseline and target	A condition where a baseline schedule is time-phased beyond the contract completion date. <sup>2</sup>
Above Target Schedule (ATS)	Added time for the same scope	The ATS is the new dates in the OTS [that] are for performance measurement purposes only and do not represent an agreement to modify the contract terms and conditions. <sup>7</sup>
Single Point Adjustment (SPA)	Eliminate historical variances	Eliminating cumulative performance variances, replanning the remaining work, and reallocating the remaining budget to establish a new PMB. Either cost or schedule variances, or both, can be set to zero during an SPA depending on the program manager requirements to retain certain historical variances for visibility. <sup>8</sup>
Overrun Proposal	Proposal to increase contract value to provide funding for overrun / ATP amount	Proposal needed because per the Limitation of Funds clause (52.232-22) performance of this contract will not cost the Government more than the estimated cost specified in the Schedule or Task Order.

<sup>1</sup> EIA 748-C, March 2013, pg. 8

<sup>2</sup> DoD OTB-OTS Guide, November 2012, pg. 6

<sup>5</sup> DoD OTB-OTS Guide, November 2012, pg. 5

<sup>6</sup> DoD OTB-OTS Guide, November 2012, pg. 35

<sup>7</sup> DoD OTB-OTS Guide, November 2012, pg. 20/21

<sup>8</sup> DoD OTB-OTS Guide, November 2012, pg. 12



# OTB-Related IPMDAR DID Concerns

- IPMDAR has some gaps from the IPMR with regards to key elements for OTB reporting
  - Total Contract Variance not present in the IPMDAR but tools will still calculate
  - Reprogramming Variance Adjustments are reported opposite to CPR & IPMR, which creates issue with tools prevented from Total Contract Variance calculating correctly

OTB Reporting	IPMR DID	IPMDAR DID
Reprogramming Adjustment	If previously reported variances are being adjusted, the adjustment applicable to each reporting line item affected shall be entered	Adjustments made shall be reported as <b>amounts added to the old variances</b> to reach the new variances (or to eliminate the variances, as applicable)
Total Contract Variance	Sum of cumulative variances + variance adjustments	<b>Not described; Not a calculated field in schema</b>

- IPMDAR allows reporting at Control Account or Work Package level, but only allows OTB values at the Control Account level
  - May introduce “lowest level” mismatch if reporting levels are different with OTB



# Reconciliation to Contract Budget Base

- Per IPMDAR DID, if an unfavorable variance was eliminated as part of an OTB, the offsetting (favorable) value is reported.

Before  
OTB

ITEM (1)	CUMULATIVE TO DATE				
	BUDGETED COST		ACTUAL COST	VARIANCE	
	WORK SCHEDULED (7)	WORK PERFORMED (8)	WORK PERFORMED (9)	SCHEDULE (10)	COST (11)
a. WORK BREAKDOWN STRUCTURE ELEMENT					
1.0 Space Program	420,000	340,000	440,000	(80,000)	(100,000)
d. UNDISTRIBUTED BUDGET					
e. SUB TOTAL (PMB)	420,000	340,000	440,000	(80,000)	(100,000)

OTB implemented due to unfavorable cost and schedule variances

After  
OTB

ITEM (1)	CUMULATIVE TO DATE					REPROGRAMMING ADJUSTMENTS		
	BUDGETED COST		ACTUAL COST	VARIANCE		COST VARIANCE (12a)	SCHEDULE VARIANCE (12b)	BUDGET (13)
	WORK SCHEDULED (7)	WORK PERFORMED (8)	WORK PERFORMED (9)	SCHEDULE (10)	COST (11)			
a. WORK BREAKDOWN STRUCTURE ELEMENT								
1.0 Space Program	455,000	455,000	455,000	-	-	100,000	80,000	200,000
d. UNDISTRIBUTED BUDGET								
e. SUB TOTAL (PMB)	455,000	455,000	455,000	-	-	100,000	80,000	0,000
f. MANAGEMENT RESERVE								0,000
g. TOTAL	455,000	455,000	455,000	-	-	100,000	80,000	210,000
9. RECONCILIATION TO CONTRACT BUDGET BASE								
a. VARIANCE ADJUSTMENT				80,000	100,000			
b. TOTAL CONTRACT VARIANCE				80,000	100,000			

Offsets to unfavorable cost and schedule variances reported as the Reprogramming Adjustments

Program reporting an inaccurate favorable Total Contract Variance

\* Values are notional data



# Reprogramming Adjustment Data

ControlAccount
Name
IsSummaryLevelPlanningPackage
<b>ID</b>
Name
BaselineStartDate
BaselineEndDate
ForecastStartDate
ForecastEndDate
ActualStartDate

WorkPackage
Name
IsPlanningPackage
<b>ID</b>
Name
BaselineStartDate
BaselineEndDate
ForecastStartDate
ForecastEndDate
ActualStartDate

Both Control Account and Work Package reporting allowable in the IPMDAR. Unique IDs are used to reference the appropriate elements.

Most data tables can key on either CA or WP ID

No Work Package ID for Reprogramming Adjustments

BCWS_ToDate
Name
ControlAccountID
WorkPackageID
BCWS_ToDate
Name
<b>ControlAccountID</b>
<b>WorkPackageID</b>
Value_Dollars_SUB
Value_Dollars_SUB_Direct
Value_Dollars_OH
Value_Dollars_COM
Value_Dollars_GA
Value_Hours

BCWP_ToDate
Name
ControlAccountID
WorkPackageID
BCWP_ToDate
Name
<b>ControlAccountID</b>
<b>WorkPackageID</b>
Value_Dollars_SUB
Value_Dollars_SUB_Direct
Value_Dollars_OH
Value_Dollars_COM
Value_Dollars_GA
Value_Hours

ACWP_ToDate
Name
ControlAccountID
WorkPackageID
ACWP_ToDate
Name
<b>ControlAccountID</b>
<b>WorkPackageID</b>
Value_Dollars_SUB
Value_Dollars_SUB_Direct
Value_Dollars_OH
Value_Dollars_COM
Value_Dollars_GA
Value_Hours

BCWS_ToComplete
Name
ControlAccountID
WorkPackageID
BCWS_ToComplete
Name
<b>ControlAccountID</b>
<b>WorkPackageID</b>
Value_Dollars_SUB
Value_Dollars_SUB_Direct
Value_Dollars_OH
Value_Dollars_COM
Value_Dollars_GA
Value_Hours

EST_ToComplete
Name
ControlAccountID
WorkPackageID
EST_ToComplete
Name
<b>ControlAccountID</b>
<b>WorkPackageID</b>
Value_Dollars_SUB
Value_Dollars_SUB_Direct
Value_Dollars_OH
Value_Dollars_COM
Value_Dollars_GA
Value_Hours

ReprogrammingAdjustmentRecord
Name
ControlAccountID
ReprogSVA_Dollars
ReprogrammingAdjustmentRecord
Name
<b>ControlAccountID</b>
ReprogSVA_Dollars

# NATIONAL RECONNAISSANCE OFFICE



ABOVE AND BEYOND