DATA ITEM DESCRIPTION

Form Approved
OMB No. 0704-0188

Public reporting burden for this collection of information is estimated to average 110 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 this burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503.

1. TITLE	2. IDENTIFICATION NUMBER
FUNDS & LABOR HOUR EXPENDITURE REPORT	DI-FNCL-81537

3. DESCRIPTION/PURPOSE

3.1 This report provides Government visibility into contractor direct and indirect expenditures under Research & Development and Services contracts. It tracks both planned and actual expenditures and labor hours against baseline values, and provides estimates at completion.

4. APPROVAL DATE (YYMMDD)	5. OFFICE OF PRIMARY RESPONSIBILITY (OPR)	6a. DTIC APPLICABLE	6b. GIDEP APPLICABLE
970313	BMDO/POC		

7. APPLICATION/INTERRELATIONSHIP

7.1 This DID contains the format and content preparation instructions for the data product generated by the specific and discrete task requirement as delineated in the contract.

7.2 This DID is applicable to time and material, research and development and other contracts where use of Cost Performance Reporting (CPR) or Cost/Schedule Status Reporting (C/SSR) is not appropriate and as an alternative to DI-FNCL-80331, Funds and Man-Hour Expenditure Report. It is not applicable to fixed-price contracts. It is acquired on a periodic (normally monthly) basis.

7.3 It is not intended that all the requirements contained herein should be applied to every contract or program phase. Portions of this DID are subject to deletion tailoring depending on the management requirements of the solicitation/contract in which it is applied.

8. APPROVAL LIMITATION	9a. APPLICABLE FORMS	9b. AMSC NUMBER
		D7248

10. PREPARATION INSTRUCTIONS

10.1 General. The Funds & Labor Hour Expenditure Report shall contain the following data:

a. A tabular listing of contract baseline values, along with actual labor hours and expenditures inclusive of the reporting period compared to the latest negotiated change, including estimate at completion.

b. A graphical plot of actual expenditures versus planned dollars projected to completion along with a plot of current funding.

c. A graphical plot of actual labor hours versus planned labor hours projected to completion.

10.2 Scope. Data identified under 10.1 shall be provided for the following reporting units, to the extent applicable to the contract:

a. Total contract.

b. Period Of Performance (POP), base period and options.

11. DISTRIBUTION STATEMENT

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

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Block 7, Application/Interrelationship (Continued)

7.4 This DID is related to DI-MGMT-80507A, Project Planning Chart (other than fixed price contracts), DI-FNCL-80003, Man-hours Expenditure Chart, and DI-FNCL-80331, Funds and Man-hour Expenditure Report.

Block 10, Preparation Instructions (Continued)

10.2 Scope. (Continued)

c. Contract Line Item Numbers (CLINs) associated with applicable POP.

d. Task Orders/ Delivery Orders (TOs/DOs) associated with applicable CLINs.

10.3 Format and Content. Each detailed report shall contain the following:

10.3.1 Monthly Funds & Labor Hour Expenditure Report. This chart shall contain the following data elements (see Figure 1):

a. The table heading on the left side shall include contract number, latest executed modifications, contract type (cost and fee arrangements, CPFF, CPAF, etc.), report description (Contract Summary, Option 1, CLIN, etc.). The table heading on the right side shall include preparation date, reporting period, POP, and funding.

b. The elements shall contain a breakdown by the following categories: Direct Labor Hours, Total Labor (Unburdened $), Other Direct Costs (ODCs)($), Total Indirect Costs ($), Overall Cost ($), and Fee ($)

Line 1, Direct Labor, shall identify direct labor hours (as awarded or later modified) for both Prime Contractor and Subcontractor:

- For Level of Effort (LOE) type contracts, by the labor categories negotiated in the contract.

- For completion type contracts, by total labor hours.

Line 2, Total Labor (unburdened), shall provide a subtotal of Direct (unburdened) Labor Dollars for the Prime Contractor.

Line 3, Other Direct Costs, shall identify ODCs for the prime contractor:

- For LOE type contracts, by facilities (rent, equipment, etc.), travel (including subsistence and other allowable costs related to travel) and any minor categories listed in "other," and resulting total ODCs.

- For completion type contracts, by total ODCs.

Line 4, Total Indirect Costs, shall identify the Prime Contractor's Total Indirect Cost amount.

Line 5, Overall Cost, shall provide Overall Cost for the Prime Contractor and Subcontractors.

(Continued on Page 3)

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Block 10, Preparation Instructions (Continued)

10.3.1 Monthly Funds & Labor Hour Expenditure Report. (Continued)

Line 6, Fee, shall provide the Fee amount for the Prime Contractor. Cost Plus Fee amount shall be identified.

Open/Outstanding Commitments (the estimated dollar obligations, excluding accrued expenditures, to vendors or subcontractors including any termination liability) shall be identified, and amount plus commitments shall be provided.

c. Column "A" shall be labeled Current Contract Baseline. This column shall contain a total summary of the latest negotiated contract up to and including the fully executed modification identified in the table heading. Column "A1" shall contain all data for the Prime Contractor. Column "A2" shall contain all data for the Subcontractors. Column "A3" shall contain the combined total data for both the Prime Contractor and the Subcontractors.

d. Column "B" is applicable only to contracts with a requirement for task/delivery orders and shall be labeled Task/ Delivery Order Authorized. This column shall contain a total summary of the latest authorized task/delivery orders.

e. Column "C" shall be labeled Reporting Period Expenditures. This column shall contain a total summary of expenditure data for the current reporting period. Expenditures are recorded costs as defined within FAR Clause 52.215-7, Allowable Cost and Payment, plus the estimated fee earned. Such costs include: (1) actual payments for services or items purchased directly for the contract, and (2) costs incurred, but not necessarily paid, for direct labor, direct travel, other direct costs, and allocated indirect costs.

f. Column "D" shall be labeled Cumulative Expenditures to Date. This column shall contain a total summary of expenditure data from inception through the current reporting period. Expenditures are recorded costs as defined within FAR Clause 52.215-7, Allowable Cost and Payment, plus the estimated fee earned. Such costs include: (1) actual payments for services or items purchased directly for the contract, and (2) costs incurred, but not necessarily paid, for direct labor, direct travel, other direct costs, and allocated indirect costs. Cumulative expenditures that result in a variance of ±10 percent of the Cumulative Planned in both of the graphs shall be explained in the "Remarks" section.

g. Column "E" shall be labeled Estimate at Completion. This column shall contain an estimate of the final total cost at completion of the work effort. Estimates that vary from section 10.3.1.c, Current Contract Baseline, by ±10 percent shall be explained in the "Remarks" section.

10.3.2 Funds Expenditure Graph. A funds expenditure graph shall be included. The graph shall portray , on a monthly basis, the planned versus actual dollar expenditures (including fee, except for CPAF contracts) along with funding for the applicable report. The graph shall include a corresponding table of figures, specifying period and cumulative data for planned and actual expenditures, and funding (see Figure 2).

10.3.3 Hours Expenditure Graph. A labor hour graph shall be included. The graph shall portray, on a monthly basis, the planned versus actual total labor hours for the applicable work. The graph shall include a corresponding table of figures specifying period and cumulative data for planned and actual labor hours (see Figure 3).

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FIGURE 1. Monthly funds & labor hour expenditure report.

PROPRIETARY INFORMATION*

CONTRACT NO.
CONTRACT TYPE:
REPORT DESCRIPTION:

THRU MOD:

MONTHLY
FUNDS & LABOR RATE
EXPENDITURE
REPORT

PREPARATION DATE:

REPORTING PERIOD FROM: THRU
PERIOD OF PERFORMANCE: THRU
FUNDING:

	A			B			C			D			E		
	CURRENT CONTRACT BASELINE			TASK/DELIVERY ORDER AUTHORIZED (IF APPLICABLE)			REPORTING PERIOD EXPENDITURES			CUMULATIVE EXPENDITURES TO DATE			ESTIMATE AT COMPLETION		
	A1	A2	A3	B1	B2	B3	C1	C2	C3	D1	D2	D3	E1	E2	E3
	PRIME	SUBS	TTL	PRIME	SUBS	TTL	PRIME	SUBS	TTL	PRIME	SUBS	TTL	PRIME	SUBS	TTL
1. DIRECT LABOR (HRS)															
PROGRAM MANAGER															
PRINCIPAL ENGINEER															
SENIOR ENGINEER															
SENIOR ANALYST															
ENGINEER															
ANALYST															
ASSOCIATE ENGINEER															
ASSOCIATE ANALYST															
ADMINISTRATIVE															
OTHER															
TOTAL LABOR (HOURS)															
2. TOTAL LABOR	$			$						$			$		

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	A			B			C			D			E		
	CURRENT CONTRACT BASELINE			TASK/DELIVERY ORDER AUTHORIZED (IF APPLICABLE)			REPORTING PERIOD EXPENDITURES			CUMULATIVE EXPENDITURES TO DATE			ESTIMATE AT COMPLETION		
	A1	A2	A3	B1	B2	B3	C1	C2	C3	D1	D2	D3	E1	E2	E3
	PRIME	SUBS	TTL	PRIME	SUBS	TTL	PRIME	SUBS	TTL	PRIME	SUBS	TTL	PRIME	SUBS	TTL
3. OTHER DIRECT COSTS (ODCs)	$			$			$			$			$		
FACILITIES	$			$			$			$			$		
TRAVEL	$			$			$			$			$		
OTHER	$			$			$			$			$		
4. TOTAL INDIRECT COSTS	$			$			$			$			$		
5. OVERALL COSTS	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
6. FEE			$			$			$			$			$
COST PLUS FEE			$			$			$			$			$
OPEN/OUTSTANDING COMMITMENTS										$		$			
TOTAL COMMITMENTS & EXPENDITURES												$			

REMARKS:

*This report includes data that shall not be disclosed outside the government and shall not be duplicated, used, or disclosed, in whole or in part, for any other purpose than to evaluate this report. This restriction does not limit the government's right to use information contained in this data if it is obtained from another source.

FIGURE 1. Monthly funds & labor hour expenditure report - Continued

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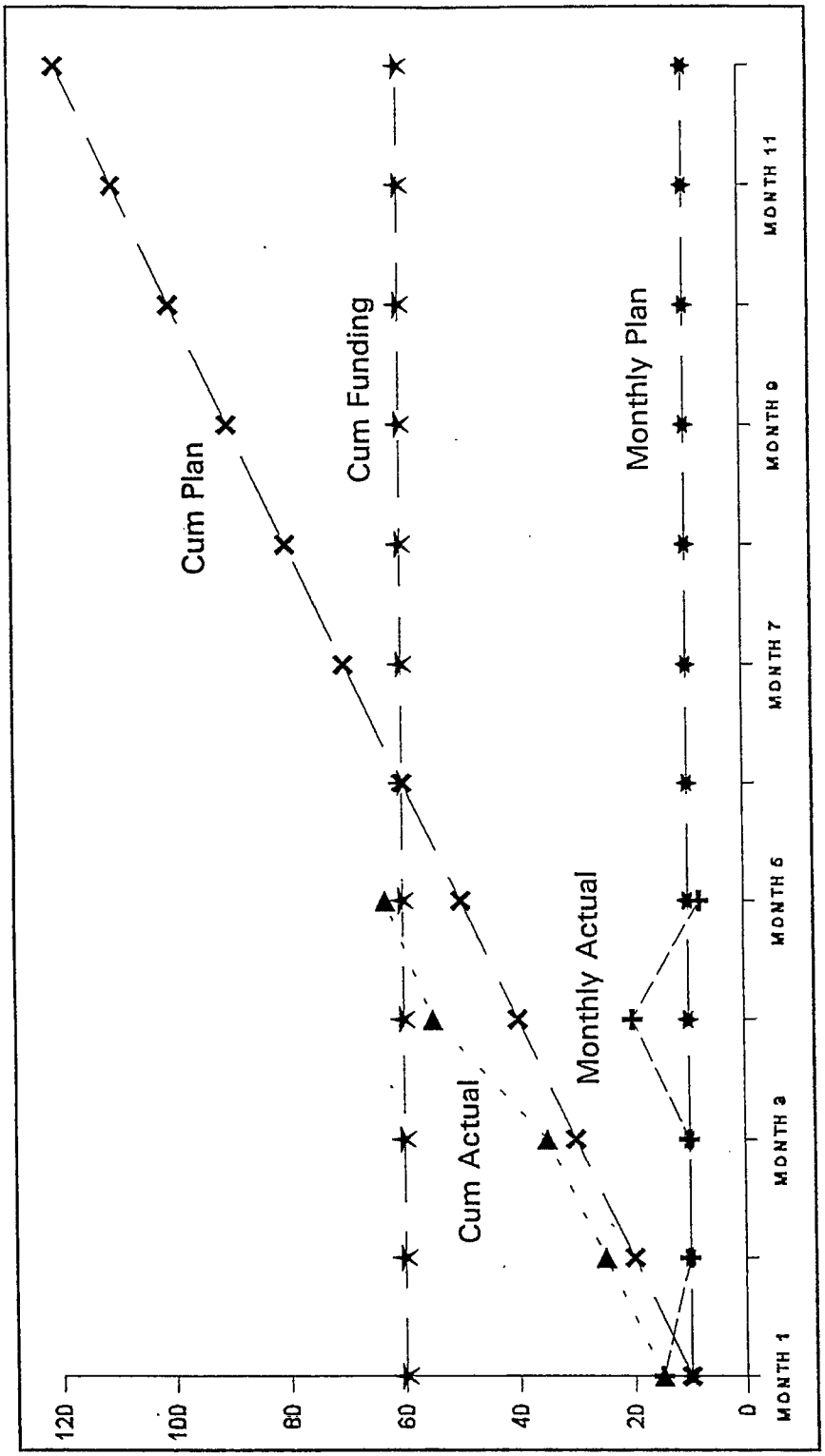
CONTRACT TYPE:
REPORT DESCRIPTION:



MONTHLY PLAN	10	10	10	10	10	10	10	10	10	10	10	10
CUM PLAN	10	20	30	40	50	60	70	80	90	100	110	120
MONTHLY ACTUAL	15	10	10	20	8							
CUM ACTUAL	15	25	35	55	63							
CUM FUNDING	60	60	60	60	60	60	60	60	60	60	60	60

FIGURE 2. Funds expenditure graph

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CONTRACT TYPE:
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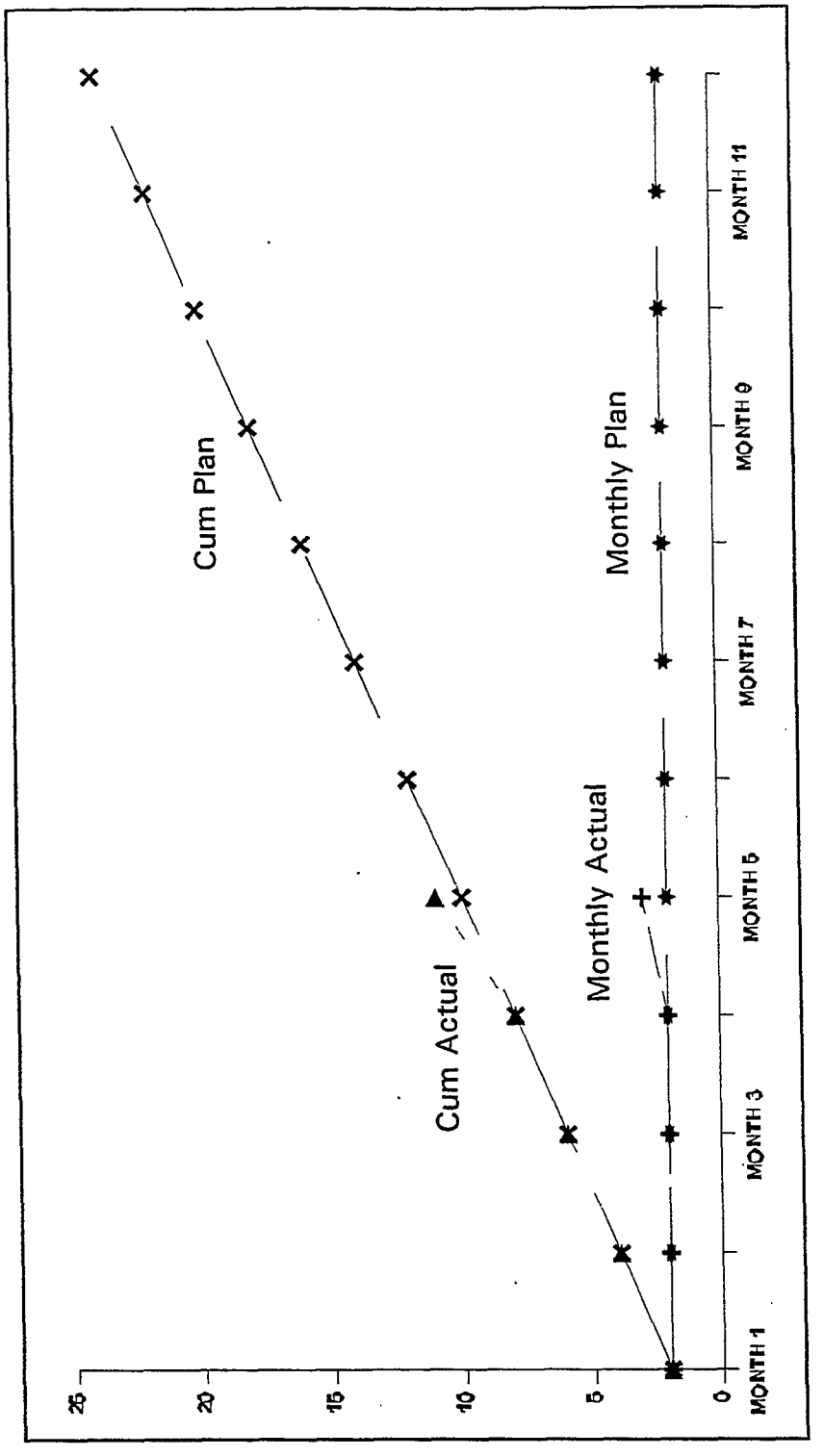

MONTHLY PLAN	2	2	2	2	2	2	2	2	2	2	2	2
CUM PLAN	2	4	6	8	10	12	14	16	18	20	22	24
MONTHLY ACTUAL	2	2	2	2	3							
CUM ACTUAL	2	4	6	8	11							

FIGURE 3. Hours expenditure graph

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