

## DATA ITEM DESCRIPTION

**Title:** Funds and Man-Hours Expenditure Report

**Number:** DI-FNCL-80331A

**AMSC Number:** 7618

**DTIC Applicable:** No

**Office of Primary Responsibility:** NS/DA02

**Applicable Forms:** N/A

**Approval Date:** 30 OCT 2006

**Limitation:** N/A

**GIDEP Applicable:** No

### Use/relationship:

This report provides Government visibility into contractor expenditures for labor, materials, travel and other contract charges. It tracks these expenditures against baseline values, and provides to-completion estimates.

This Data Item Description (DID) contains format and content preparation instructions for the data product generated by the specific and discrete task requirement as delineated in the contract.

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) are not appropriate. It is not applicable on fixed-price contracts. It is acquired on a periodic basis.

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.

This DID is related to DI-A-5016, Project Planning/Actual Progress Chart (Other than fixed price contracts), and DI-FNCL-80003, Man-Hour Expenditure Chart.

This DID supersedes DI-FNCL-80331.

### Requirements:

1. Reference documents. None.

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2. General. The Funds and Man-Hours Expenditure Report shall contain the following data:

- a. A tabular listing of funding and man-hour expenditures inclusive of the reporting period compared to original baseline values, including to-completion estimates.
- b. A graphical plot of planned versus actual funding expenditures.
- c. A graphical plot of planned and actual percentage of work completed.

3. Scope. Each task, job-order, sub-task, or unit of work will be separately addressed. If schedule or milestone reporting is also a reporting requirement under the contract; the breakdown of work task elements should be consistent with the reporting.

4. Format and Content. The report shall contain the following:

4.1 Funds and man-hour expenditure summary. This chart shall contain the following data elements (See Figure 1).

4.1.1 Original negotiated contract. A summary of all cost elements associated with the original negotiated contracts. This is defined as the contractor's original cost proposal, as negotiated and accepted by the Government. It is that cost as it appears on the original contract document. Its elements shall contain the cost estimate breakdown by category (i.e., direct labor (Sr. Engineer, Jr Engineer, draftsman, engineer shop, etc), burden/overhead, material/parts, travel, subsistence, fringe, General and Administration (G&A) fee, outstanding commitments, etc), as provided in the accepted proposal. Items and amounts specified in this entry shall remain constant on successive reports during the term of the contract.

4.1.2 Latest negotiated contract changes. A summary of the latest negotiated contract changes. It shall be a recapitulation of the 4.1.1 data elements reflecting all subsequent changes resulting for contract modifications. Breakdown by category shall be as provided in 4.1.1 unless altered by a contract modification. Indicated "none" if revised proposal has no effect.

4.1.3 Reporting period expenditures. Expenditure data for the current reporting period for the work task categories used in 4.1.1 or 4.1.2 (as applicable), and covering man hours, funds, and the change (new orders minus fulfilled orders) in outstanding commitments.

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4.1.4 Cumulative expenditure to date. Cumulative man hour, funds and outstanding commitments expenditure data through the current reporting period for the work task categories used in 4.1.1 and 4.1.2 (as applicable). Additionally, show the cumulative costs as a percentage of the 4.1.1 of 4.1.2 costs.

4.1.5 Estimated cost-to-complete. The estimated costs required to complete the work task from the reporting date to the date of completion. This estimate shall be defined by categories as they appear in 4.1.1 of 4.1.2. All estimates shall be justified.

4.1.6 Latest cost estimate. An estimate of the final total cost at completion of the work effort. This is derived from 4.1.4 and 4.1.5. Deviations between the original contract and/or latest negotiated contract change shall be justified/explained in footnote remarks.

4.2 Funds expenditure graph. A funds expenditure graph shall be included. The graph shall be reproducible to enable periodic changes reflecting current contract funding status to be entered. The graph shall portray, on a periodic basis, the planned versus actual total dollar expenditures and the percentage of the total contract dollars that the expenditure represent (See Figure 2).

4.3 Work completed graph. A work completed graph shall be included that reflects the percentage of work completed by the contractor through the current reporting period. The graph shall plot actual completion versus planned completion, and shall be maintained current and be fully legible and reproducible (See Figure 3).

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A		B		C		D			E	F
A1	A2	B1	B2	C1	C2	D1	D2	D3		
MAN HOURS	DOLLAR VALUE	MAN HOURS	DOLLAR VALUE	MAN HOURS	DOLLAR VALUE	TOTAL MAN HOURS	DOLLAR VALUE	% DOLLAR VALUE*		
<p>DATE PREPARED: _____ SUMMARY/WORK PACKAGE TITLE: _____</p> <p>CONTRACT NO: _____ REPORTING PERIOD: _____</p> <p>CONTRACTOR: _____</p>										
<p>1. DIRECT LABOR (EMPLOYEE CLASS)</p> <p>( )</p> <p>( )</p> <p>( )</p> <p>( )</p> <p>( )</p> <p>( )</p> <p>( )</p>										
<p>TOTAL LABOR BURDEN/OVERHEAD</p> <p>2. TOTAL LABOR &amp; BURDEN/OVERHEAD</p> <p>3. MATERIALS &amp; PARTS</p> <p>4. TRAVEL EXPENSES</p> <p>5. OTHER DIRECT COSTS \$</p> <p>6. SUB-TOTAL COSTS \$</p> <p>(SUM OF 2 THROUGH 5)</p> <p>7. GENERAL &amp; ADMINISTRATIVE COSTS</p> <p>8. TOTAL COST (SUM OF 6 &amp; 7)</p> <p>9. FEE (OR PROFIT)</p> <p>TOTAL CONTRACT AMOUNT \$</p> <p>(SUM OF 8 &amp; 9)</p>										
<p>OUTSTANDING COMMITMENTS***</p> <p>TOTAL COMMITMENTS AND EXPENDITURES</p>										

\* THIS FIGURE SHALL BE CALCULATED AS PERCENTAGE OF THE LATEST NEGOTIATED CONTRACT CHANGES, NEGOTIATED CONTRACT, IF ANY; OTHERWISE AS A PERCENTAGE OF THE ORIGINAL NEGOTIATED CONTR. AMOUNT REQUIRES APPROPRIATE AUTHORIZATIONS BY THE CONTRACTING OFFICER.

\*\*\* UNFILLED PURCHASE ORDERS AT END OF REPORTING PERIOD.

NOTE: THIS FIGURE SERVES ONLY AS AN ILLUSTRATION OF THE TYPES OF ENTRIES REQUIRED FOR A FUNDS AND MAN HOURS EXPENDITURE SUMMARY AND PROVIDES A SAMPLE FORMAT.

FIGURE 1. Sample funds and man hour expenditure summary

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FUNDS EXPENDITURE AND WORK COMPLETED GRAPHS

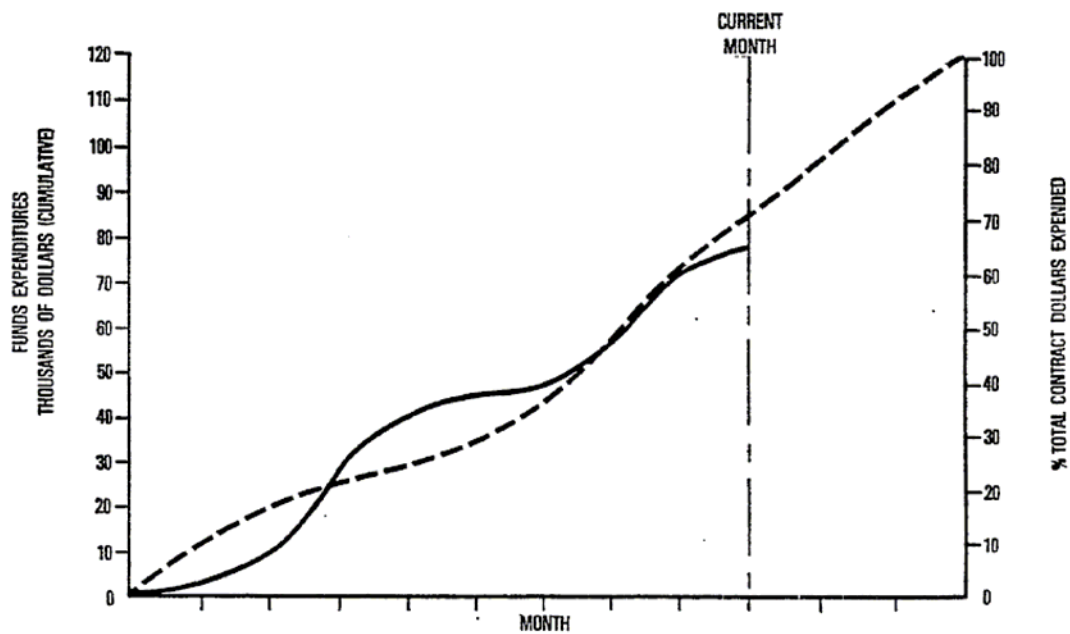


FIGURE 2. Funds expenditure graph

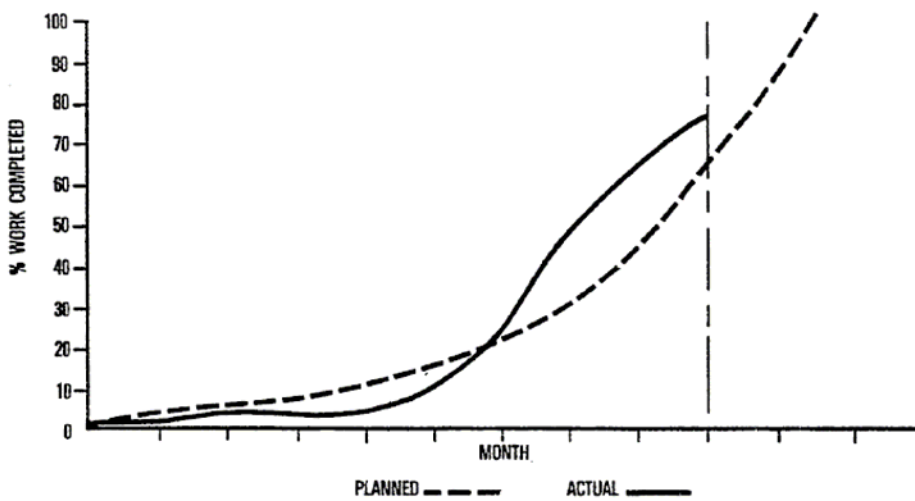


FIGURE 3. Percent work completed graph

