

DATA ITEM DESCRIPTION

Title: Contract Funds Status Report (CFSR)

Number: NA (DOE Version October 2018)

Approval Date: 20181025

Preparing Activity: Department of Energy (DOE) Office of Project Management (PM)

Use/relationship:

The Contract Funds Status Report (CFSR) [Sample Form DD 1586 attached and at <http://www.esd.whs.mil/Portals/54/Documents/DD/forms/dd/dd1586.pdf>], is designed to supply funding data about individual projects to Federal Project Directors and Contracting Officers for: (a) updating and forecasting contract funds requirements for the identified project, (b) planning and decision making on funding changes to contracts for the identified project, (c) developing funds requirements and budget estimates in support of the identified project, (d) determining funds in excess of contract needs for the identified project and available for deobligation, and (e) obtaining rough estimates of termination costs.

This Data Item Description (DID) contains the format and content preparation instructions for the data product generated by the specific and discrete task requirements as delineated in the contract. A CFSR should be completed for each individual project, not necessarily at the overall contract level which may encompass numerous projects, operations and other work activity.

The CFSR is used in conjunction with the Contract Performance Report (CPR)/Integrated Program Management Report (IPMR). Reference [Contract Funds Status Report \(CFSR\) Overview & Reconciliation with IPMR/CPR](#) (snippet 2.4 located at <https://www.energy.gov/projectmanagement/evms-training-snippets>) for more information. The CPR/IPMR formats are further described in snippets 2.1, 2.2, and 2.3.

Contractual Application. The CFSR is applicable to contracts for capital asset projects greater than \$50M where EVMS is required. A CFSR should be prepared for each individual project with a unique PARS number. In blocks 9 through 14, the values entered should be for the specified project and not at the overarching contract level.

Level of Reporting. If a contract is funded with a single appropriation, a single line entry at the total contract level should be considered for CFSR reporting. Reporting by line item or WBS element will be limited to only those items or elements needed to support funds management requirements. A reduced level of reporting may be implemented on contracts (a) with projects less than \$100M; (b) that are for time and material; or (c) for which only limited funding requirements information is needed.

Multiple Appropriations. Where two or more appropriation sources are used for funding a single contract, contractors will segregate funds data by appropriation accounting reference. The contracting officer will supply the appropriation numbers applicable to individual line items or WBS elements. If a single line item or WBS element is funded by more than one appropriation, methods for segregating and reporting such information will be negotiated and specified in the contract.

Frequency and Submission. The CFSR will be a contractual requirement and reported as part of the PARS Upload. Unless otherwise provided in the contract, the CFSR will be prepared as of the end of each

calendar quarter or contractor accounting period nearest the end of each quarter. The required number of copies of the CFSR will be forwarded within 25 calendar days after the "as of" date of the report, or as otherwise specified in the contract. In the event of exceptional circumstances which call for increased frequency in reporting, such frequency will not be more often than monthly and will be negotiated and specified in the contract.

Explanations of Terms.

Open Commitments. For this report, a commitment represents the estimated obligation of the contractor (excluding accrued expenditures) to vendors or subcontractors (based on the assumption that the contract will continue to completion).

Accrued Expenditures. For this report, include recorded or incurred costs as defined within the Allowable Cost, Fee and Payments Clause (FAR 52.216-7) for cost type contracts or the Progress Payments Clause (FAR 52.232-16) for fixed price type contracts, plus the estimated fee or profit earned. Such costs include:

Actual payments for services or items purchased directly for the contract.

Costs incurred, but not necessarily paid, for storeroom issues, direct labor, direct travel, direct other in-house costs and allocated indirect costs.

Progress payments made to subcontractors.

Pension costs provided they are paid at least quarterly.

Termination Costs. Although this report is prepared on the basis that the contract will continue to completion, it is necessary to report estimated termination cost by government fiscal year and generally by more frequent intervals on incrementally funded contracts. The frequency will be dependent on the funding need dates (i.e., quarterly) and should be compatible with the contract funding clauses, Limitation of Funds clause (cost type contracts) or Limitation of Obligation clause (fixed price type contracts). Termination costs include such items as loss of useful life of special tooling, special machinery and equipment; rental cost of unexpired leases; and settlement expenses. The definition of termination costs is included in FAR 31.205-42.

The CFSR data upload requirements may be "tailored" as defined in the PARS Upload Requirements.

Requirements:

Format. Contractor formats should be substituted whenever they contain all the required data elements at the specific reporting levels in a form suitable for management.

Content. The CFSR shall contain the following information:

Item 1 - Contract Number. Enter the assigned contract number and the latest modification number on which contractual agreement has been reached

Item 2 - Contract Type. Enter the type of contract as identified in FAR Part 16 (e.g., Cost Plus Fixed Fee (CPFF), Fixed Price Incentive (FPI), etc.).

Item 3 – Contract Funding For. Enter the applicable type as follows:

- Multi-Year Procurement (MYP)
- Incrementally Funded Contract (INC)
- Contract for a Single Year (SYC)

For FY. For contracts which are financed with funds appropriated in more than one fiscal year, a report is required for each fiscal year's funds where the separate year's funds in the contract are associated with specific quantities of hardware or services to be furnished. The fiscal year (s) being reported will be shown in this block and that year's share of the total target prices (initial and adjusted) will be shown in Items 9 and 10.

Item 4 - Appropriation. Enter the appropriation name in this block.

Item 5 - Previous Report Date. Enter the cut-off date of the previous report. (Year, Month, Day)

Item 6 - Current Report Date. Enter the cut-off date applicable to this report. (Year, Month, Day)

Item 7 - Contractor. Enter the name, division (if applicable), and mailing address of the reporting contractor.

Item 8 - Program. Identify the project by name and PARS number.

Item 9 - Initial Contract Price. Enter the dollar amounts for the initial negotiated contract target price (or estimated price for non-incentivized contracts) and contract ceiling price when appropriate. For contracts which are financed with funds appropriated in more than one fiscal year, only the share of the total initial target and ceiling associated with the fiscal year shown in Item 3 will be entered.

Item 10 - Adjusted Contract Price. Enter the dollar amounts for the adjusted contract target price (initial negotiated contract plus supplemental agreements) and adjusted contract ceiling price or estimated ceiling price where appropriate. For contracts which are financed with funds appropriated in more than one fiscal year, only the share of the total adjusted target and ceiling associated with the fiscal year shown in Item 3 will be entered.

Item 11 - Funding Information.

Column a. - Line Item/Work Breakdown Structure (WBS) Element. Enter the line item or WBS elements specified for CFSR coverage in the contract.

Column b. - Appropriation Identification. Enter the appropriation number for the contract or, if applicable, each line item or WBS element) will be shown in Items 9 and 10.

Column c. - Funding Authorized To Date. Enter dollar amounts of contract funding authorized under the contract from the beginning of the fiscal year(s) shown in Item 3 through the report date shown in Item 6.

Column d. - Accrued Expenditures Plus Open Commitments Total. For contract work authorized, enter the total of (a) the cumulative accrued expenditures incurred through the end of the reporting period, and (b) the open commitments on the "as of" date of the report. Enter the total applicable to funds for the fiscal year(s) covered by this report as shown in Item 3.

Separation of Open Commitments and Accrued Expenditures. On selected contracts, the separation of open commitments and accrued expenditures by line item or WBS element may be a negotiated requirement in the contract. Utilization of this provision should be held to the minimum essential to support information needs of DOE. In the event this separation of data is not available in the contractor's accounting system or cannot be derived without significant effort, provision should be made to permit use of estimates. The procedures used by the contractor in developing estimates shall be explained in the Remarks section of the report.

Notice of Termination. When a Notice of Termination has been issued, potential termination liability costs will be entered in this column. They will be identified to the extent possible with the source of liability (prime or subcontract).

Column e. - Contract Work Authorized - Definitized. For the fiscal year(s) shown in Item 3, enter the estimated price for the authorized work on which contractual agreement has been reached, including profit/fee, incentive and cost sharing associated with projected over/underruns. Amounts for contract changes will not be included in this item unless they have been priced and incorporated in the contract through a supplemental agreement.

Column f. - Contract Work Authorized - Not Definitized. Enter the contractor's estimate of the funds requirements for performing required work (e.g., additional agreements or changes) for which firm contract prices have not yet been agreed to in writing by the parties to the contract. Report values only for items for which written orders have been received. For incentive type contracts, show total cost to the Government (recognizing contractor participation). Enter in the Remarks section a brief but complete explanation of the reason for the change in funds.

Column g. - Subtotal. Enter the total estimated price for all work authorized on the contract (Column e. plus Column f.).

Column h. - Forecast - Not Yet Authorized. Enter an estimate of funds requirements, including the estimated amount for fee/profit, for changes proposed by the Government or contractor, but not yet directed by the contracting officer. In the Remarks section state each change document number and estimated value of each change.

Column i. - Forecast - All Other Work. Enter an estimate of funds requirements for additional work anticipated to be performed (not included in a firm proposal) which the contractor, based on his knowledge and experience, expects to submit to the Government within a reasonable period of time.

Column j. - Subtotal. Enter an estimate of total requirements for forecast funding (the sum of Column h. plus Column i.). Specific guidelines on what the contractor may include in the funding forecast section may be made a part of the contract.

Column k. - Total Requirements. Enter an estimate of total funds requirements for contract work authorized and forecast (the sum of Column g. plus Column j.).

Column l. - Funds Carryover. For incrementally funded contracts only, report the amount by which the prior federal fiscal year funding was in excess of the prior year's requirement. If there is no carryover, report zero. Specific instructions for the use of this item may be made a part of the contract.

Column m. - Net Funds Required. Enter an estimate of net funds required, subtracting funds carryover in Column l. from total requirements in Column k.

Column Totals. Totals should be provided for Columns c. through m. for all line items or WBS elements reported.

Item 12 - Contract Work Authorized (With Fee/Profit) - Actual Or Projected. Data entries will be as follows: In the first column, actuals cumulative to date; in all other columns except the last, projected cumulative amounts from the start of the contract to the end of the period indicated in the column heading; in the last column, the projected cumulative amounts from the start to the end of the contract or fiscal year being reported. When the contractor has developed a range of estimates at completion, the most likely estimate shall be used to develop the projected cumulative data in this item.

Column Headings. Columns 2 through 9 will be headed to indicate periods covering the life of the contract or fiscal year being reported and may be headed to show months, quarters, half years and/or fiscal years as prescribed by the contracting officer.

Data Composition. Projected data should include all planned obligations, anticipated accruals, anticipated over/under targets (total cost to the Government recognizing contractor participation), G&A, and fee/profit. For award fee contracts, the fee actually awarded will be included in Column 1, Actual to Date. The contractor shall describe in the Remarks section the amount, by period, and rationale for any award fee projections included in Columns 2 through 10.

Item 12.a. - Open Commitments. In the first column enter commitments open as of the date of the report. In subsequent columns enter the commitments projected to be open as of the end of each period indicated by the column headings. The amount entered will be the projected cumulative commitments less the planned cumulative expenditures as of the end of time period indicated. At the end of the contract, the amount will be zero.

Item 12.b. - Accrued Expenditures. In the first column enter actuals to date. In subsequent columns enter the projected cumulative accrued expenditures as of the end of each period indicated by the column headings.

Item 12.c. - Total (12.a. and 12.b.). In the columns provided, enter the total contract work authorized - actuals to date (Column 1) or projected (Columns 2 through 10). This total is the sum of open commitments and accrued expenditures projected through the periods

indicated by the column headings. Significant changes in the amount or timephasing of this item shall be explained in the Remarks section.

Item 13 - Forecast Of Billings To The Government. In the first column enter the cumulative amount received from the Government plus any unpaid billings to the Government through the current report date, including amounts applicable to progress or advance payments. In succeeding columns enter the amount expected to be billed to the Government during each period reported (assuming the contract will continue to completion). Amounts will not be cumulative.

Item 14 - Estimated Termination Costs. In the columns provided, enter the estimated costs that would be necessary to liquidate all government obligations if the contract were to be terminated in that period. These entries are the amounts required in addition to the amounts shown in Item 12. Applicable fee/profit should be included. These entries may consist of "rough order of magnitude" estimates and will not be construed as providing formal notification having contractual significance. This estimate will be used to assist the Government in budgeting for the potential incurrence of such cost. On contracts with Limitation of Funds/Obligation clauses, where termination costs are included as part of the funding information in Block 11, enter the amounts required for termination reserve on this line.

Remarks Section.

General. This section shall contain any additional information or remarks which support or explain data submitted in this report. At a minimum, the contractor shall present the following information: (a) explanations of funds changes; (b) procedures used to develop estimates of open commitments and accrued expenditures; (c) the amount and rationale for any award fee projections included in Item 12; (d) explanations of significant changes in the amount or timephasing of actual or projected total contract work authorized; and (e) any other information deemed significant or noteworthy. The contractor also shall provide a projected contract completion date that supports the funding projections in Item 12.

Changes. The Remarks section shall contain information regarding changes, as indicated below. A change in a line item shall be reported when the dollar amount reported in Item 11, Column k. of this submission differs from that reported in the preceding submission. The movement of dollar amounts from one column to another (Item 11, Columns e. through j.), indicating a change in the firmness of funds requirements, need not be reported in this section. Change reporting shall include the following: the location of the changed entry (page, line, and column); the dollar amount of the change; and a narrative explanation of the cause of each change.

CONTRACT FUNDS STATUS REPORT

CLASSIFICATION

CONTRACT FUNDS STATUS REPORT (Dollars in)										Form Approved OMB No. 0704-0188		
<small>The public reporting burden for this collection of information is estimated to average 8 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.</small>												
1. CONTRACT NUMBER			3. CONTRACT FUNDING FOR FOR FY		5. PREVIOUS REPORT DATE		7. CONTRACTOR (Name, address and zip code)			9. INITIAL CONTRACT PRICE		
2. CONTRACT TYPE			4. APPROPRIATION		6. CURRENT REPORT DATE		8. PROGRAM			10. ADJUSTED CONTRACT PRICE		
										a. TARGET		
										b. CEILING		
										a. TARGET		
										b. CEILING		
11. FUNDING INFORMATION												
LINE ITEM/WBS ELEMENT a	APPROPRIATION IDENTIFICATION b	FUNDING AUTHORIZED TO DATE c	ACCRUED EXPENDITURES OPEN COMMITMENTS TOTAL d	CONTRACT WORK AUTHORIZED			FORECAST			TOTAL REQUIREMENTS k	FUNDS CARRY-OVER l	NET FUNDS REQUIRED m
				DEFINITIZED e	NOT DEFINITIZED f	SUBTOTAL g	NOT YET AUTHORIZED h	ALL OTHER WORK i	SUBTOTAL j			
12. CONTRACT WORK AUTHORIZED (With Fee/Profit) - ACTUAL OR PROJECTED												
		ACTUAL TO DATE										AT COMPLETION
a. OPEN COMMITMENTS												
b. ACCRUED EXPENDITURES												
c. TOTAL (12a + 12b)												
13. FORECAST OF BILLINGS TO THE GOVERNMENT												
14. ESTIMATED TERMINATION COSTS												
15. REMARKS												

DD FORM 1586, AUG 96

CLASSIFICATION

PREVIOUS EDITION MAY BE USED.

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