***Cost Management Report Instructions (December 2023)***

***Purpose***

The Cost Management Report (CMR) provides a monthly status of actual and estimated costs, obligated funds, plan values, and projections of funds expiration for each reportable element within a designated contract. This report serves as an accounting, budgeting, and project management tool. Federal personnel will use this report to monitor the funding and cost status of the contract, verify the reasonableness of the contractor’s invoices, formulate budgets, and calculate award fee pools.

***Form***

An Excel file (CMR-Staffing-Invoice Detail.xls) has been included as a sample template. The following is the suggested format for submission of this report.

***Instructions***

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| **Item** | **Description** |
| **1** | Enter the official contract title. |
| **2** | Enter the inclusive start and completion dates for the reporting period. |
| **3** | Enter the official contract number, and if a modification(s) has occurred, append the latest modification number used in the current report. |
| **4** | Enter the name and address of the contractor. |
| **5** | Enter the date of the contract’s current cost plan, which serves as a baseline for this report. |
| **6** | Enter the official start date of the original contract. |
| **7** | Enter the official completion date as of the latest modification to the contract.  **\*\*\*NOTE\*\*\***  Items 8 through 17 below must track the exact Accounting Flex Field (AFF) string denoted in the Site Support Contract Management (SSCM) Financial download, which agrees with the latest Modification number. If there is any difference in the AFF string (Items 10 through 17), then a separate row must be entered on the CMR for each individual AFF string. |
| **8** | Enter the Title, Contract Line-Item Number (CLIN), Sub-CLIN, Activity, or Task Numbers in numerical order, consistent with the contract’s Work Breakdown Structure per the current Management Plan.  **\*\*\*NOTE\*\*\***  Only Cost Plans authorized by the Contracting Officer (CO) or Cost Plan revisions submitted in SSCM should be used in items 9, 20, 21, 23, 25, 27 & 29 of this report. Cost Plan Revisions submitted to NETL but not yet awarded should be footnoted to clearly document that the plan is pending CO approval. |
| **9** | (OPTIONAL) Enter the current approved plan revision for each Element as applicable. An alpha character will track revisions added to the end of the Element with “A” designating the first revision. Leave this blank if no revision is included in the SSCM Financial download. |
| **10** | Enter the five-digit “**Fund Code**” identified in Field 1 of the AFF string provided on the funding source document and the Financial Download in SSCM. |
| **11** | Enter the “**Appropriation Year**” from which the funding is provided. This will be the same as Field 2 of the AFF string provided on the funding source document and the Financial Download in SSCM. |
| **12** | Enter the six-digit “**Reporting Entity**” identified in Field 4 of the AFF string provided on the funding source document and the Financial Download in SSCM. |
| **13** | Enter the five-digit “**Object Class Code**” identified in Field 6 of the AFF string provided on the funding source document and the Financial Download in SSCM. |
| **14** | Enter the seven-digit “**Program Number**” used to fund the Element. This number will correspond to Field 7 of the AFF string provided on the funding source document and the Financial Download in SSCM. Place the pertinent funding information on separate lines if more than one Program number is used. |
| **15** | Enter the seven-digit “**Project Number**” or “0000000”, identified in Field 8 of the AFF string provided on the funding source document and the Financial Download in SSCM. |
| **16** | Enter the seven-digit “**Work for Others (WFO)**” number or “0000000”, identified in Field 9 of the AFF string provided on the funding source document and the Financial Download in SSCM. A WFO number is a unique designation for NETL customer work. |
| **17** | Enter the seven-digit “**Local Use**” number or “0000000”. This number will correspond to Field 10 of the AFF string provided on the funding source document and the Financial Download in SSCM. |
| **18** | “**Current FY Obligations**” – Enter the total amount of funds obligated against the Element and each unique AFF in the current fiscal year. |
| **19** | “**Total Obligations**” - Enter the total cumulative obligations awarded to the contract as of the close of the current reporting period as per the latest contract modification incorporated into the current report. The obligations will be broken out over the unique AFF’s. |
| **20** | Enter the “**Approved FY Cost Plan**” value as shown on the most recent authorized cost plan. This will be an estimate of the cost of work planned in the current fiscal year distributed proportionally across all funding sources. Only plan values authorized by the CO shall be recorded in this column. |
| **21** | Enter the “**Total Plan Value**” for the entire performance period of the Element, which may span multiple fiscal years. Total plan value should be distributed proportionally across all funding sources within the Element. |
| **22** | Enter the total “**Reporting Period Actual Cost**” invoiced for the reporting period. Cost distribution for each AFF string should start with the oldest appropriation year with the smallest total obligation of available funding unless financial technical direction from the Contracting Officer’s Representative (COR)/Admin COR or the Activity COR has been provided. |
| **23** | Enter the total “**Reporting Period Planned Cost**” for the reporting period as shown in the most recent authorized cost plan. Plan amounts should be distributed proportionally across each line of funding with remaining funds greater than $0 at the opening of the reporting period. |
| **24** | Enter the total “**FY to Date Actual Costs**” invoiced as of the close of the current reporting period for the current fiscal year. Actual costs will be distributed over the unique AFF’s. |
| **25** | Enter the “**FY Balance of Plan**” for the current fiscal year as shown in the latest approved fiscal year cost plan (Item 20). Plan amounts should be distributed proportionally across each line of funding, with remaining funds available greater than $0 at the close of the reporting period. |
| **26** | Enter the total “**Cumulative to Date Actual Costs**” invoiced for the Element from the contract’s inception to the end of the reporting period. Actual costs are distributed over unique AFF’s. When an AFF is fully costed, the Cumulative to Date Actual Cost will equal Total Obligations (See item 19). |
| **27** | Enter the Element's total “Cumulative to Date Planned Values” from the contract's inception to the report's date. Plan amounts should be distributed up to the total obligated amount of each unique AFF, starting with the oldest appropriation year with the smallest total obligated funding. |
| **28** | Enter the “**Open Commitments**” (OCs), defined as any costs ***incurred*** by the end of the current reporting period but not yet invoiced to NETL in any Reporting Period.  This would include, but is not limited to, **estimated indirect rate adjustments**, subcontractor costs incurred but not yet billed to NETL, and any **Award Fee** earned but not yet invoiced to NETL. Upon completion of the first award fee period, estimates for fee shall be based on the average percentage of historic fee earned, not 100% of the available award fee. Special consideration should be made to accurately estimate subcontract costs when the prime has not received invoices but is aware that the work has occurred.  Open commitments should be distributed to the funding line with remaining available funding greater than $0, with the oldest appropriation year and the smallest total obligated funding at the end of the current reporting period. Open commitments should not exceed the total remaining available funding in an AFF line unless additional funding lines are not available.  **\*\*\*Note\*\*\***  The Award Fee included in OC’s will be a cumulative amount and will only be reduced when the CO authorizes a payment. The Award Fee authorized payment amount will be included in the FY to Date Actuals (#24) and Cumulative to Date Actuals (#26) on the next monthly CMR. |
| **29** | Enter the total “**Next Month Plan**” costs for the next reporting period as shown in the most recent authorized cost plan. Plan amounts should be distributed proportionally across each line of funding, with remaining funds available greater than $0 at the close of the reporting period. |
| **30** | Enter the projected “**FY Total Cost**”, defined as the contractor’s expected costs during the current fiscal year.  A **contract project manager’s estimate** should be used to project the balance of the year and include those costs that have been incurred but not invoiced to NETL (open commitments as defined in Item 28). The calculation of Total FY Actual Cost + FY Balance of Plan + Open Commitments can be used as a starting point for this estimate. Still, the project manager's input must be obtained to incorporate any deviations to the plan that may be anticipated technically. |
| **31** | Enter the projected “**Funds Fully Costed Date:**”, defined as the date on which the total obligated funds available to the contractor are projected to be fully costed. The date only needs to be on the Element Total line unless the following exists.  If an AFF string contains time-limited appropriations, enter the date these funds are projected to be fully costed. This date cannot exceed the “periods of availability” for the appropriation. The “Fund Code” entered in Item 9 can identify time-limited appropriations. A complete listing of time-limited appropriations will be provided by the contract COR. |
| **32** | Enter the total of all costs for each column that can be summed. If multiple pages are used, enter the total only on the final page.  **\*\*\*NOTE\*\*\***  Current FY Obligations (Item 18) and Total Obligations (Item 19) must equal the obligation amounts listed on the contract modifications. |
| **33** | Enter the unit measure for dollar amounts shown (e.g., exact dollars and cents). NETL cost entries are done to the penny. Carry the unit of measure out to decimals (e.g., cents), rounding to two decimal places. Format the cell to round to the dollar so space will be saved. NETL will reformat the appropriate column to two decimals for making cost entries. |
| **34** | Enter the signature of the responsible contractor Project Manager and the date signed, verifying the validity of the furnished information based on the Project Manager’s knowledge of the contract’s current progress and status. |
| **35** | Enter the signature of the contractor’s financial representative and the date signed, verifying the validity of the furnished information based on the financial representative’s knowledge of the contract’s current progress and status. |
| **36** | Enter notes that relate to a reporting element’s financial status. Include modifications received after the closing date of the reporting period but before the actual due date of the CMR and Activity Plan revisions submitted to NETL through SSCM but not yet awarded by the CO. |
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***Special Instructions***:

Any reference to a fiscal year refers to the Federal Government fiscal year, October 1 through September 30 of the following year.

For this report, the term “Element” refers to any reportable CLIN, Sub-CLIN, Activity, or Task.

A new line entry must be inserted anytime one of the following components changes:

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| --- | --- |
| 1. Title/CLIN/Activity/Task | 2. Fund Code |
| 3. Appropriation Year | 4. Reporting Entity |
| 5. Object Class Code | 6. Program Number |
| 7. Project Number | 8. Work for Others Number |
| 9. Local Use Number |  |

Any and all breakouts of Sub-CLINs/Activities must be received as technical direction, in writing, from the Contracting Officer’s Representative (COR) or the Activity COR.