

Revised? (x = YES)	Test Step Count	Test Metric Count	GL & Attribute ID	Unique Test Metric ID	Test Metric Date	Testing and Metrics						
						Test Steps	Test Metric Numerator (X)	Test Metric Denominator (Y)	Metric Threshold	Min Freq	Artifacts	Test Type
x	1	1	01A1, 01A2	01A101a	15-Mar	Does the WBS include all levels specified in the contractual reporting requirements?	X = # of WBS elements in Format 1 not included in the WBS	Y = total # of WBS elements in Format 1	X/Y < 10%	A	20, 38, 46	M
x	2	2	01A2	01A201a	17-Nov	Are all SOW requirements included in the WBS?	X = The number of sampled CSOW paragraphs identifying scope that are not in the contractor's Work Breakdown Structure	Y = Total # of sampled CSOW paragraphs identifying scope	X/Y < 20%	A	4, 5	M
x	3	3	02A1	02A101a	15-Mar	Is there a single OBS used on the contract?	X = # of mismatches between the different artifacts	n/a	Pass/Fail	A	7, 13, 20, 46	M
x	4	4	02A1	02A102a	15-Mar	Are all major sub-contractors and intra-organizational work with an EVMS DFARS Clause flowdown requirement included in OBS?	X = # of major subcontractors and intra-organizational elements with an EVMS DFARS Clause flowdown requirement not included in the OBS	Y = total # of major subcontractors and intra-organizational elements with an EVMS DFARS Clause flowdown requirement	X/Y < 20%	A	7, 21	M
x	5	5	03A1	03A101a	15-Mar	Is CA data (e.g. ID, budget, PoP, WBS/OBS) traceable between the system artifacts including schedule, cost data, and WAD?	X = Total # of incomplete CAs (at a minimum) with baseline dates outside the WAD PoP in IMS	Y = Total # incomplete CAs in IMS	X/Y < 10%	M	9, 11	A
x	6	6	03A1	03A101b	15-Mar		X = Total \$ BAC (from WAD) of incomplete CAs (at a minimum) with IMS baseline dates outside the WAD PoP	Y = Total \$ BAC (from WAD) of incomplete CAs in IMS	X/Y < 10%	M	9, 11	A
x	7	7	03A1	03A101c	7-Aug		X = Total # of incomplete CAs where the BAC from the WAD does not match the BAC of CA in the Cost tool	Y = total # of incomplete CAs in the Cost tool	X/Y < 20%	M	9, 13	A
x	8	8	03A1	03A101d	15-Mar		X = (Cost Tool BAC - WAD BAC) for incomplete CAs where the BAC from the WAD does not match the BAC from the Cost tool	Y = total \$ BAC of incomplete CAs in the Cost tool	X/Y < 10%	M	9, 13	A
x	9	9	03A1	03A101e	15-Mar		X = Total # of incomplete WPs in IMS where "physical % complete" does not match "cost system % complete"	Y = total # of incomplete WPs in the IMS	X/Y < 10%	M	11, 13	A
x	10	10	03A1, 08A1	03A101f	15-Mar		X = Total # of incomplete WPs in IMS where PoP does not match cost system PoP	Y = total # of incomplete WPs in the IMS	X/Y < 10%	M	11, 13	A
x	11	11	03A1	03A101g	15-Mar		X = Total # of incomplete CAs (at a minimum) with baseline start and baseline finish dates outside the WAD PoP in Cost Tool	Y = total # of incomplete CAs in the Cost tool	X/Y < 10%	M	9, 13	A
x	12	12	03A1	03A101h	7-Aug		X = Total # of incomplete CAs (at a minimum) with IMS OBS not aligned to cost tool OBS	Y = total # of incomplete CAs (at a minimum) in the IMS	X/Y < 10%	M	11, 13	A
x	13	13	03A1	03A101i	7-Aug		X = Total # of incomplete CAs (at a minimum) with IMS WBS not aligned to cost tool WBS	Y = total # of incomplete CAs (at a minimum) in the IMS	X/Y < 10%	M	11, 13	A
x	6	14	03A1, 10A2	03A102a	21-Jan	Is Subcontractor data aligned with and traceable through the prime system?	X = the \$ value of the open subcontractor CAs where the performance (% Complete or BCWP, BCWS, ACWP, EAC, BAC) from the subcontractor's CPR does not match the performance metric from the Cost Tool.	Y = total \$ value of BAC	X/Y < 10%	Q	13, 20, 22, 34	M
x	7	15	03A1, 10A2	03A103a	1-May	Is there alignment between subcontractor IMS and Prime IMS?	X = Total # of incomplete forecast start and forecast finish disconnects from the subcontractor IMS to the prime IMS	Y = total # of incomplete subcontractor activities in the prime contractor IMS	X/Y < 10%	Q	11, 37, 45	M
x	16	16	03A1, 10A2	03A103b	1-May		X = Total # of incomplete baseline start and baseline finish disconnects from the subcontractor IMS to the prime IMS	Y = total # of incomplete subcontractor activities in the prime contractor IMS	X/Y < 10%	Q	11, 37, 45	M
x	8	17	04A1	04A101a	9-Jul	Has an organizational authority been established?	Manual check to see if organizational authority has been established	n/a	Pass/Fail	A	39	M
x	9	18	05A1, 02A1	05A101a	9-Jul	Does each Control Account have only one organizational element identified?	X = # of CAs with more than one OBS element or no assignment	Y = total # of CAs	X/Y < 10%	M	13	A
x	10	19	05A1	05A102a	9-Jul	Is each Control Account assigned to a single CAM?	X = # of CAs that do not have 1 CAM assigned	Y = total # of CAs	X/Y < 5%	M	13	A
x	11	20	05A1	05A103a	9-Jul	Does each Control Account have only one WBS element identified?	X = # of CAs with more than one WBS element or none assigned	Y = total # of CAs	X/Y < 10%	M	13	A
x	12	21	06A1	06A101a	7-Aug	Does each discrete WP and PP have task(s) represented in the IMS?	X = Count of incomplete discrete WPs and PPs in the cost system that are not represented in the IMS	Y = Count of all incomplete discrete WPs and PPs in the cost system	X/Y < 5%	M	11, 13	A
	13	22	06A2	06A201a	28-May	Are actual start and finish dates valid for all tasks and milestones in the IMS?	X = # of tasks and milestones with either actual start or actual finish past status date	Y = total # of tasks and milestones	X/Y < 5%	M	11	A
	14	23	06A2	06A202a	28-May	Are forecast start and finish dates valid for all tasks and milestones in the IMS?	X = # of incomplete tasks and milestones with either forecast start or forecast finish before status date	Y = total # of incomplete tasks and milestones	X/Y < 5%	M	11	A
	15	24	06A2	06A203a	28-May	Are start-finish relationships used in the schedule?	X = # of sf relationships on incomplete tasks and milestones in the IMS schedule	Y = total relationships on incomplete tasks and milestones	X/Y < 2%	M	11	A
	16	25	06A2	06A204a	28-May	Are start-start and finish-finish relationships used in the schedule?	X = # of ss and ff relationships on incomplete tasks and milestones in the IMS schedule	Y = total relationships on incomplete tasks and milestones	X/Y < 15%	M	11	A
	17	26	06A2	06A205a	28-May	Are Lags utilized in the schedule?	X = # of relationships on incomplete tasks and milestones with lags in the IMS schedule	Y = total relationships on incomplete tasks and milestones	X/Y < 10%	M	11	A
	18	27	06A2	06A206a	28-May	Are Leads utilized in the schedule?	X = # of relationships on incomplete tasks and milestones with leads in the IMS schedule	Y = total relationships on incomplete tasks and milestones	X/Y < 2%	M	11	A
x	19	28	06A2	06A207a	1-May	Does the schedule tool produce a critical path that represents the longest total duration with the least amount of float ("Total Float")?	X = comparison of activities on IMS identified critical path and critical path calculated using push Test results Contractor to provide activities/milestone used for push test	n/a	Pass/Fail	Q	11, 12, 45	M
	20	29	06A2	06A208a	28-May	Do summary tasks in the schedule have logic applied?	X = # of summary tasks with logic applied (Number of Predecessor > 0 or Number of Successor > 0)	Y = total # of summary tasks	X/Y < 5%	M	11	A
	21	30	06A2	06A209a	19-Jun	Are schedule network constraints limited?	# of incomplete tasks and milestones with Hard Constraints	Y = total # of incomplete tasks and milestones	X/Y < 5%	M	11	A
	22	31	06A2	06A210a	28-May	Do LOE activities drive the critical path determination?	X = # of LOE activities on the critical path	n/a	X=0	M	11, 12	A
	23	32	06A2	06A211a	28-May	Is High Float rationale/justification acceptable?	Manual check of adequacy of the High Float rationale/justification	Y = total # of rationales checked	X/Y < 20%	A	11	M
x	24	33	06A2	06A212a	9-Jul	Are there out of sequence activities or milestones?	X = # of activities and milestones stated out of sequence	Y = total # of incomplete activities and milestones	X/Y < 1%	M	11	A
x	25	34	06A2, 06A4	06A213a	9-Jul	Are activity interdependencies defined?	X = # of incomplete activities (tasks and milestones) with either missing predecessors or missing successors	Y = total # of incomplete activities (tasks and milestones)	X/Y < 10%	M	11	A
	26	35	06A3	06A301a	15-Mar	Are lower level baseline dates traceable to, and not outside, the higher level baseline dates in the IMS?	X = # of IMS tasks and/or milestones where the lower level or supplemental detailed schedule baseline dates are outside the IMS baseline start or finish dates	Y = total # of IMS tasks and/or milestones selected	X/Y < 20%	Q	11, 45	M
	27	36	06A5	06A501a	28-May	In the IMS, do all of the tasks have baseline start and baseline finish dates?	X = # of tasks and milestones without baseline dates	Y = total # of tasks and milestones	X/Y < 5%	M	11	A
	28	37	06A5	06A502a	19-Jun	In the IMS, do all of the tasks with an actual start have an expected finish?	X = # of tasks with an actual start (in progress) without an expected finish date	Y = total # of tasks	X/Y < 5%	M	11	A
x	29	38	06A5	06A503a	15-Mar	When applicable, are authorized risks incorporated into the IMS?	X = # of risks (High, Moderate) with mitigation plans that do not have activities identified in the IMS	Y = total # of risks (High, moderate) with mitigation plans	X/Y < 10%	A	3, 11, 28	M

Testing and Metrics												
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x	30	39	06A5	06A504a	7-Aug	Are actual start or finish dates changed after first reported?	X = # of activities where actual start date ≠ previously reported actual start date	Y = # of activities with actual start dates	X/Y < 10%	M	11	A
x		40	06A5	06A504b	7-Aug		X = # of activities where actual finish date ≠ previously reported actual finish date	Y = # of activities with actual finish dates	X/Y < 10%	M	11	A
	31	41	06A5	06A505a	19-Jun	In the IMS, do all of the tasks have actual start and actual finish dates?	X = # of tasks with % Complete > 0 with no actual start dates	Y = total # of tasks	X/Y < 5%	M	11	A
		42	06A5	06A505b	28-May		X = # of tasks with % Complete = 100% with no actual finish dates	Y = total # of tasks	X/Y < 5%	M	11	A
x	32	43	07A1	07A101a	17-Nov	Are all incomplete contractual milestones and events identified in the IMS?	X = # of incomplete contractual milestones and events - # of incomplete contractual milestones and events in the IMS	Y = total # of incomplete contractual milestones and events	X/Y < 5%	A	6, 11	M
x	33	44	07A1	07A102a	15-Mar	If the IMP is contractually required, is the IMP traceable to the IMS?	X = # of mismatched IMP codes	n/a	Pass/Fail	A	10, 11, 45, 47	M
		45	07A1	07A102b	28-May		X = # of activities in the IMS that do NOT have an IMP code	Y = total # of incomplete activities	X/Y < 10%	M	10, 11	A
x		46	07A1	07A102c	15-Mar		X = # of IMP failures (criteria, accomplishment criteria or events)	Y = total # of incomplete activities	X/Y < 11%	A	10, 11, 45	M
x	34	47	07A1	07A103a	9-Jul	Do EVTs trace between the IMS and Cost System?	X = # of incomplete WPs where EVT does not match between IMS and the cost system	Y = total # of incomplete WPs	X/Y < 10%	M	11, 13	A
x	35	48	07A1	07A104a	15-Mar	Is there POP alignment between the baseline IMS and contract?	Manual comparison of contract baseline start and complete dates with the IMS	n/a	Pass/Fail	A	6, 11	M
	36	49	08A1	08A101a	28-May	Are the baseline start/finish dates of the WPs/PPs contained within the baseline start/finish dates of the Control Accounts?	X = # of CAs with baseline start/finish dates not in alignment with work performed within it	Y = total # of CAs	X/Y < 10%	M	13	A
	37	50	08A1	08A102a	17-Nov	Is the accounting calendar utilized within the cost tool?	Verify that the accounting calendar is used within cost tool.	n/a	Pass/Fail	A	2, 50	M
x	38	51	08A2	08A201a	17-Nov	Was customer authorization received before reporting an OTB in Cost Performance Report (CPR)/Integrated Program Management Review (IPMR)?	Verification of Customer authorization prior to reporting an OTB on CPR/IPMR	n/a	Pass/Fail	A	20, 25	M
x	39	52	08A2	08A202a	9-Oct	Does CA time-phased BCWS equal BAC?	X = \$ value of CAs where sum of all BCWS ≠ BAC	Y = total BAC	X/Y < 10%	M	8, 13	A
x	40	53	08A2	08A203a	9-Oct	Does SLPP time-phased BCWS equal BAC?	X = \$ value of SLPPs where time-phased BCWS ≠ BAC	Y = total BAC	X/Y < 10%	M	8, 13	A
x	41	54	09A1	09A101a	9-Jul	Is authorization date prior to budgeted baseline start?	X = # of incomplete CAs where the accounting period for budget baseline start is before the accounting period for the authorization date	Y = total # of incomplete CAs	X/Y < 10%	Q	9, 13	M
x	42	55	09A1	09A102a	15-Mar	Is authorization date prior to occurrence of actuals?	X = \$ value of actual cost occurring prior to the accounting period authorization date for incomplete CAs	Y = total \$ value of ACWP _{CUM} for incomplete CAs	X/Y < 11%	Q	2, 9, 13	M
	43	56	09A1	09A103a	28-May	Is the element(s) of cost defined/identified for each WP in a control account?	X = # of WPs with budgets not identified by element of cost	Y = total # of WPs	X/Y < 10%	M	13	A
x	44	57	10A1	10A101a	7-Aug	Is performance greater than budget (BAC)?	X = \$ value for BCWP _{CUM} for WP where BCWP _{CUM} > BAC	Y = total \$ value of BCWP _{CUM}	X/Y < 5%	M	13	A
x	45	58	10A1	10A102a	9-Jul	Are EVTs assigned to WPs?	X = # of incomplete WPs without an assigned EVT	Y = total # of incomplete WPs	X/Y < 5%	M	13	A
x	46	59	10A1	10A103a	9-Jul	Are 0-100 EVTs applied to incomplete WPs with one accounting period of budget?	X = # of 0-100 EVT incomplete WPs with duration greater than one accounting period	Y = total # of 0-100 EVT incomplete WPs	X/Y < 5%	M	13	A
x	47	60	10A1	10A104a	9-Jul	Are 50-50 EVTs applied to incomplete WPs with two accounting periods of budget?	X = # of 50-50 EVT incomplete WPs with duration greater than two accounting periods	Y = total # of 50-50 EVT incomplete WPs	X/Y < 5%	M	13	A
x	48	61	10A1	10A105a	17-Nov	Do QBDs substantiate in-progress WPs with an EVT of % Complete?	X = # of % Complete EVT in-progress WPs sampled with no QBD defined	Y = total # of % Complete EVT in-progress WPs sampled	X/Y < 5%	A	11, 13, 45	A/M
	49	62	10A1	10A106a	28-May	Do you have LOE schedule variance?	X = # of LOE WPs where (BCWP _{CUM} - BCWS _{CUM}) ≠ 0	Y = total # of LOE WPs	X/Y < 10%	M	13	A
	50	63	10A1, 10A3	10A107a	28-May	Does each WP/PP have an OBS assigned to it?	X = # of WPs/PPs where # of assigned OBS ≠ 1	Y = total # of WPs/PPs	X/Y < 5%	M	13	A
x	51	64	10A1, 10A3	10A108a	7-Aug	Does each in-process WP/PP have an assigned budget value?	X = value of ACWP _{CUM} where BAC ≤ 0	Y = total value of ACWP _{CUM}	X/Y < 5%	M	13	A
	52	65	10A1, 10A3	10A109a	28-May	Do WPs and PPs have a negative BAC?	X = # of WPs and PPs with BAC < 0	Y = total # of WPs and PPs	X/Y < 5%	M	13	A
x	53	66	10A3	10A301a	9-Jul	Are PPs detail planned prior to the planning window or freeze period?	X = # of PPs that have baseline start dates in the planning window or freeze period or earlier	Y = total # of PPs	X/Y < 5%	M	13	A
	54	67	10A3	10A302a	28-May	Do PPs have actuals or have earned performance?	X = # of PPs with ACWP _{CUM}	Y = total # of PPs	X/Y < 2%	M	13	A
		68	10A3	10A302b	28-May		X = # of PPs with BCWP _{CUM}	Y = total # of PPs	X/Y < 2%	M	13	A
	55	69	10A3	10A303a	28-May	Do all PPs have duration?	X = # of PPs with duration = 0	Y = total # of PPs	X/Y < 10%	M	11	A
x	56	70	11A1	11A101a	15-Mar	For all CAs, does the BAC value for the CA equate to the sum of the WP and PP budgets within the CA?	X = sum of delta \$ of CAs where ((sum of \$ BAC from all WPs and PPs in a CA) - (CA \$ BAC)) ≠ 0	Y = sum \$ of BAC	X/Y < 5%	M	13	A
x	57	71	11A1	11A102a	15-Mar	Do the BCWS _{CURR} values for the CAs tie to the WPs and PPs within them?	X = sum of delta \$ of CAs where ((sum of \$ BCWS _{CURR} from all WPs and PPs in a CA) - (CA \$ BCWS _{CURR})) ≠ 0	Y = sum \$ of current BCWS	X/Y < 10%	M	13	A
x	58	72	12A1, 12A2, 12A3	12A101a	15-Mar	Is there measurable scope included in incomplete Level of Effort (LOE) WPs?	Verify if there is measurable scope included in incomplete LOE accounts	n/a	X/Y < 11%	A	3, 4, 9, 11, 13, 51	M
	59	73	13A1, 13A2, 27A2, 29A3	13A101a	28-May	Is the published rate consistent with what is applied in the Cost Tool?	Compare Published Rates to the Rate Table in Cost Tool. Then, compare Rate Table to lowest level where rates are applied in the PMB	n/a	Pass/Fail	A	13, 24	M
	60	74	14A1	14A101a	28-May	Is MR excluded from PMB?	X = \$ value of Format 1 MR - Format 1 (CBB - PMB)	Y = MR	X/Y < 5%	M	20	A

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	61	75	14A1	14A102a	15-Mar	Does MR have no scope defined?	Manual check to ensure MR transactions do not have defined scope, X = # of MR transactions with defined scope X = [\$ value of Format 1 UB - (PMB - Distributed Budget)]	Y = total # of MR transactions	X/Y < 20%	A	18, 43	M
	62	76	14A2	14A201a	28-May	Is UB included in PMB?	X = # of MR transactions with defined scope X = [\$ value of Format 1 UB - (PMB - Distributed Budget)]	Y = Format 1 UB	X/Y < 5%	M	20	A
	63	77	14A2	14A202a	15-Mar	Does UB have defined scope?	Manual check to ensure UB transactions have defined scope, X = # of UB transactions without defined scope	Y = total # of UB transactions	X/Y < 20%	A	18, 43	M
x	64	78	15A1	15A101a	7-Aug	Does total allocated budget (TAB) reconcile to sum of budgets?	X = Format 1 Total BAC - (CA budgets + SLPP budgets + Format 1 UB + Format 1 MR)	Y = Format 1 Total BAC	X/Y < 2%	M	13, 20	A
x	65	79	15A2	15A201a	15-Mar	Does the target cost value in the baseline change log reconcile to the Format 1?	X = \$ value of change log target cost - \$ value of Format 1 Total BAC	Y = total \$ value of Format 1 Total BAC	X/Y < 5%	Q	18, 20	M
x	66	80	16A1, 21A1	16A101a	17-Nov	Does the ACWP _{CUM} in the Cost System match the actual costs in the accounting system?	X = Sum of absolute values of (Accounting System cumulative actual cost - Cost system cumulative actual cost)	Y = Sum of Cost system cumulative actual cost	X/Y < 5%	A	13	M
	67	81	16A1	16A102a	28-May	Does the EVMS actual cost match the CPR ACWP?	X = EVMS cumulative actual cost - ACWP _{CUM} on CPR Format 1	Y = \$ value of EVMS cumulative actual cost	X/Y < 5%	M	13, 20	A
	68	82	16A2, 21A2	16A201a	28-May	Are actual costs in the EV system by EOC?	X = \$ Values of the CA/WP where actuals have been incurred without an EOC identifier	Y = \$ value of cumulative actuals	X/Y < 5%	M	13	A
x	69	83	16A3	16A301a	17-Nov	Does the contractor properly support and document estimated actuals when used?	X = Estimated Actuals that are not properly documented	Y = Estimated Actuals sample size	X/Y < 20%	A	13, 49	M
x	70	84	16A4	16A401a	9-Jul	Does the contractor have an approved Accounting System?	Manual check for approved Accounting System	n/a	Pass/Fail	A	26	M
x	71	85	16A4, 19A4	16A402a	17-Nov	Does the contractor have an accepted/approved Disclosure Statement?	Manual Check to see if Disclosure Statement is approved	n/a	Pass/Fail	A	48	M
	72	86	16A5	16A501a	28-May	Are non-material actual costs being recorded in concert with work performance?	X = \$ value of non-material ACWP _{CUM} where ACWP _{CUM} > 0 and BCWP _{CUM} = 0	Y = non-material ACWP _{CUM}	X/Y < 10%	M	13	a
	87	16A5	16A501b	28-May		X = \$ value of non-material BCWP _{CUM} where BCWP _{CUM} > 0 and ACWP _{CUM} = 0	Y = non-material BCWP _{CUM}	X/Y < 5%	M	13	a	
	88	16A5	16A501c	28-May		X = \$ value of non-material BCWP _{CURR} where BCWP _{CURR} > 0 and ACWP _{CURR} = 0	Y = non-material BCWP _{CURR}	X/Y < 5%	M	13	a	
	73	89	16A5	16A502a	28-May	Are actual costs excluding material being incurred on completed work?	X = \$ value of ACWP _{CURR} for non-material CA/WP without LOE with ACWP _{CURR} with BCWP _{CUM} = BAC and BCWP _{CURR} = 0	Y = non-material ACWP _{CURR}	X/Y < 5%	M	13	a
	74	90	16A5	16A502b	28-May		X = \$ value of ACWP _{CURR} for non-material CA/WP (only LOE) with ACWP _{CURR} with BCWP _{CUM} = BAC and BCWP _{CURR} = 0	Y = non-material ACWP _{CURR}	X/Y < 25%	M	13	a
x	75	91	17A1, 25A1, 25A2	17A101a	15-Mar	Does the ACWP _{CURR} summarize through the WBS?	X = Count of occurrences where WBS levels (ACWP _{CURR} at WBS level n) - (Sum of ACWP _{CURR} at WBS level n-1) = 0	Y = count of WBS elements on Format 1	X/Y < 10%	M	13, 20	A
x	76	92	18A1, 25A1, 25A2	18A101a	15-Mar	Does the ACWP _{CURR} summarize through the OBS?	X = Count of occurrences where OBS levels (ACWPCURR at OBS level n) - (Sum of ACWPCURR at OBS level n-1) = 0	Y = count of OBS elements on Format 2	X/Y < 10%	M	13, 20	A
x	77	93	19A1, 19A2	19A101a	21-Jan	Are the bases and rates for allocating costs from each indirect pool consistently applied?	At the level where cost is incurred (typically the cost element) compare actual incurred cost rate by pool with applied rate in the accounting system X = delta discrepancy by pool	Y = total pool cost	X/Y < 10%	A	14, 31	M
x	78	94	19A3	19A301a	15-Mar	Does the contractor have a process to ensure indirect rates are updated as necessary?	Manual check of contractor's process	n/a	Pass/Fail	A	23	M
x	79	95	20A1	20A101a	21-Jan	If required, is the contractor's accounting system capable of reporting in unit or lot costs in a production or manufacturing environment?	Verify that the accounting system can produce reports in unit or lot costs in terms of labor, material, other direct costs, and indirect costs	n/a	Pass/Fail	A	6	M
x	80	96	20A2	20A201a	21-Jan	If necessary, are the cost accumulation structures established identifying recurring/non-recurring costs?	If required, verify that the accounting system has the capability of distinguishing costs as recurring or non-recurring	n/a	Pass/Fail	A	14	M
x	81	97	21A3	21A301a	15-Mar	For material control accounts or WPs, are actual costs being incurred on completed work?	Excluding adjustments for estimated actuals, X = \$ value of ACWP _{CUM} for material CA/WP with ACWP _{CURR} with BCWP _{CUM} = BAC and BCWP _{CURR} = 0	Y = Excluding adjustments for estimated actuals, material ACWP _{CURR}	X/Y < 5%	M	13	A
x	82	98	21A3	21A302a	7-Aug	Is material ACWP being recorded in concert with work performance?	X = \$ value of material ACWP _{CUM} where material ACWP _{CUM} > 0 and material BCWP _{CUM} = 0	Y = material ACWP _{CUM}	X/Y < 10%	M	13	A
	99	21A3	21A302b	28-May		X = \$ value of material BCWP _{CUM} where material BCWP _{CUM} > 0 and material ACWP _{CUM} = 0	Y = material BCWP _{CUM}	X/Y < 5%	M	13	A	
x	100	21A3	21A302c	7-Aug		X = \$ value of material BCWP _{CURR} where material BCWP _{CURR} > 0 and material ACWP _{CURR} = 0	Y = material BCWP _{CURR}	X/Y < 5%	M	13	A	
x	83	101	21A4, 10A2, 21A5	21A401a	15-Mar	Are high material EVTs implemented per System Description?	If SD defines high dollar value material, X = \$ value of high value material (per SD) with LOE or PERT EVT	Y = total \$ value of material BAC	X/Y < 10%	A	13	M
x	84	102	21A6	21A601a	21-Jan	Does the contractor have the ability to account for all material purchased (e.g. material issued to control accounts, return of unused material, scrap quantity and disposition, and residual inventory)?	Manual check to see if Material Management and Accounting System (MMAS) is disapproved	n/a	Pass/Fail	A	26	M
x	85	103	22A1	22A101a	21-Jan	Are there variance calculations at the Control Account Level (at a minimum)?	Manual check to demonstrate the calculation exists	n/a	Pass/Fail	A	13	M
x	86	104	23A1	23A101a	17-Nov	Are internal VARs being generated for Control Accounts that exceed the internally established thresholds?	X = # of threshold violations at the control account level that do not have VARs	Y = total # of required VARs	X/Y < 2%	Q	3, 13, 15, 16	M
x	87	105	23A2	23A201a	21-Jan	Is Price and Usage formula that is utilized valid?	Manual test of formulas: Price Variance = (Earned Value Unit Price - Actual Unit Price) x Actual Quantity Usage Variance = (Earned Value Quantity - Actual Quantity) x Earned Value Unit Price	n/a	Pass/Fail	A	29	M
x	88	106	23A3	23A301a	7-Aug	Does the impact of SV VAR address time units (days, weeks, months) and critical path as appropriate?	Manual check of VARs reported in Format 5	n/a	Pass/Fail	A	20	M
x	89	107	23A4, 23A2, 27A3	23A401a	17-Nov	Does the Root Cause Analysis, Impact and Corrective Action address the variance/issue?	Manual check of VARs reported in Format 5; sample size/frequency to be determined (25%) X = total # of VARs (including RCA, Corrective Action, and impact) sampled that do not address variance/issue	Y = sample size of VARs reviewed	X/Y < 15%	Q	20, 46	M
x	90	108	24A1	24A101a	15-Mar	Are indirect variances addressed monthly for overhead categories that exceed the established thresholds?	X = # of threshold violations at the overhead category level that do not have variances addressed	Y = total # of thresholds broken	X/Y < 5%	A	15, 17, 24	M
x	91	109	24A2	24A201a	15-Mar	Does the Root Cause Analysis and Corrective Action Plan address the variance/issue?	Manual check of indirect VARs; sample size/frequency to be determined (25%) X = total # of RCAs that do not address variance/issue	Y = total # of CAPs	X/Y < 15%	A	17	M

Revised? (x = YES)	Test Step Count	Test Metric Count	GL & Attribute ID	Unique Test Metric ID	Test Metric Date	Testing and Metrics						
						Test Steps	Test Metric Numerator (X)	Test Metric Denominator (Y)	Metric Threshold	Min Freq	Artifacts	Test Type
x	92	110	25A1	25A101a	7-Aug	Do BCWS, BCWP, ACWP, BAC and EAC summarize through the WBS?	X = Count of occurrences where WBS Levels (Format 1 total BCWS _{CUM} - (sum BCWS _{CUM} from Cost Tool)) ≠ 0, for every level of the WBS	Y = total # of WBS Elements in Format 1	X/Y < 10%	M	13, 20	A
x		111	25A1	25A101b	7-Aug		X = Count of occurrences where WBS Levels (Format 1 total BCWS _{CUM} - (sum (all BCWS _{CUM} from Cost Tool))) ≠ 0, for every level of the WBS	Y = total # of WBS Elements in Format 1	X/Y < 10%	M	13, 20	A
x		112	25A1, 25A2	25A101c	7-Aug		X = Count of occurrences where WBS Levels (Format 1 total BCWP _{CUM} - (sum (all BCWP _{CUM} from Cost Tool))) ≠ 0, for every level of the WBS	Y = total # of WBS Elements in Format 1	X/Y < 10%	M	13, 20	A
x		113	25A1, 25A2	25A101d	7-Aug		X = Count of occurrences where WBS Levels (Format 1 total BCWP _{CUM} - (sum (all BCWP _{CUM} from Cost Tool))) ≠ 0, for every level of the WBS	Y = total # of WBS Elements in Format 1	X/Y < 10%	M	13, 20	A
x		114	25A1, 25A2	25A101e	7-Aug		X = Count of occurrences where WBS Levels (Format 1 total ACWP _{CUM} - (sum (all ACWP _{CUM} from Cost Tool))) ≠ 0, for every level of the WBS	Y = total # of WBS Elements in Format 1	X/Y < 10%	M	13, 20	A
x		115	25A1, 25A2	25A101f	7-Aug		X = Count of occurrences where WBS Levels (Format 1 total BAC - (sum (all BAC from Cost Tool))) ≠ 0, for every level of the WBS	Y = total # of WBS Elements in Format 1	X/Y < 10%	M	13, 20	A
x		116	25A1, 25A2	25A101g	7-Aug		X = Count of occurrences where WBS Levels (Format 1 total EAC - (sum (all EAC from Cost Tool))) ≠ 0, for every level of the WBS	Y = total # of WBS Elements in Format 1	X/Y < 10%	M	13, 20	A
x	93	117	25A1, 25A2	25A102a	7-Aug	Do BCWS, BCWP, ACWP, BAC and EAC summarize through the OBS?	X = Count of occurrences where OBS Levels (Format 2 total BCWS _{CUM} - (sum (all BCWS _{CUM} from Cost Tool))) ≠ 0, for every level of the OBS	Y = total # of OBS Elements in Format 2 or EV Cost Tool Data	X/Y < 10%	M	13, 20	A
x		118	25A1, 25A2	25A102b	7-Aug		X = Count of occurrences where OBS Levels (Format 2 total BCWS _{CUM} - (sum (all BCWS _{CUM} from Cost Tool))) ≠ 0, for every level of the OBS	Y = total # of OBS Elements in Format 2 or EV Cost Tool Data	X/Y < 10%	M	13, 20	A
x		119	25A1, 25A2	25A102c	7-Aug		X = Count of occurrences where OBS Levels (Format 2 total BCWP _{CUM} - (sum (all BCWP _{CUM} from Cost Tool))) ≠ 0, for every level of the OBS	Y = total # of OBS Elements in Format 2 or EV Cost Tool Data	X/Y < 10%	M	13, 20	A
x		120	25A1, 25A2	25A102d	7-Aug		X = Count of occurrences where OBS Levels (Format 2 total BCWP _{CUM} - (sum (all BCWP _{CUM} from Cost Tool))) ≠ 0, for every level of the OBS	Y = total # of OBS Elements in Format 2 or EV Cost Tool Data	X/Y < 10%	M	13, 20	A
x		121	25A1, 25A2	25A102e	7-Aug		X = Count of occurrences where OBS Levels (Format 2 total ACWP _{CUM} - (sum (all ACWP _{CUM} from Cost Tool))) ≠ 0, for every level of the OBS	Y = total # of OBS Elements in Format 2 or EV Cost Tool Data	X/Y < 10%	M	13, 20	A
x		122	25A1, 25A2	25A102f	7-Aug		X = Count of occurrences where OBS Levels (Format 2 total BAC - (sum (all BAC from Cost Tool))) ≠ 0, for every level of the OBS	Y = total # of OBS Elements in Format 2 or EV Cost Tool Data	X/Y < 10%	M	13, 20	A
x		123	25A1, 25A2	25A102g	7-Aug		X = Count of occurrences where OBS Levels (Format 2 total EAC - (sum (all EAC from Cost Tool))) ≠ 0, for every level of the OBS	Y = total # of OBS Elements in Format 2 or EV Cost Tool Data	X/Y < 10%	M	13, 20	A
	94	124	26A1	26A101a	9-Jul	Is there evidence of management decision making based on the use and analysis of EV information?	Interviews or observations (e.g., attend monthly meetings) to determine use of EV information; PM, CAM at a minimum	n/a	Pass/Fail	A	17, 19, 20	M
x	95	125	26A2	26A201a	17-Nov	Are corrective actions properly tracked?	X = [Total # of VARs with Corrective Actions identified in the Format 5] - (Total # of VARs with Corrective Actions identified in the Format 5 that are in the Corrective Action Log)	Y = total # of VARs with Corrective Actions in Format 5	X/Y < 20%	Q	19, 20	M
x	96	126	26A2	26A202a	9-Jul	Are corrective actions being monitored?	X = # of Corrective Actions with estimated completion dates < time now	Y = total # of Corrective Actions	X/Y < 10%	Q	19	M
x	97	127	27A1	27A101a	7-Aug	Are comprehensive EACs performed at least annually?	Manual check to ensure comprehensive EACs are performed IAW SD (at a minimum annually)	n/a	Pass/Fail	A	33	M
	98	128	27A1	27A102a	28-May	Are time-phased estimate to completes based on an analysis of resources needed for remaining tasks in the integrated master schedule?	X = # of incomplete CAs (at a minimum) where (IMS Forecasted start or finish dates do not align with time phased ETC in the cost system)	Y = total # of incomplete CAs (at a minimum)	X/Y < 10%	M	11, 13	A
	99	129	27A1	27A103a	28-May	Are EACs prepared at the level in which performance is taken? (at a CA level at a minimum)	X = # of incomplete CAs (at a minimum) with negative EAC (CA)	Y = total # of incomplete CAs (at a minimum)	X/Y < 10%	M	13	A
	100	130	27A1	27A104a	19-Jun	Are ETCs generated at the CA level (at a minimum)?	X = # of incomplete CAs (at a minimum) with BAC & without ETC	Y = total # of incomplete CAs (at a minimum)	X/Y < 10%	M	13	A
x	101	131	27A1	27A105a	15-Mar	Is ACWP _{CUM} greater than EAC?	X = # of incomplete CAs (at a minimum) where ACWP _{CUM} > EAC	Y = total # of incomplete CAs (at a minimum)	X/Y < 5%	M	13	A
x	102	132	27A2	27A201a	15-Mar	Do EACs consider performance to date?	X = # of CAs where TCPI _{EAC} - CPI > 0.1 for CAs that do not have ACWP _{CUM} = 0 or ETC = 0	Y = total # of incomplete CAs	X/Y < 25%	A	13	M
x		133	27A2	27A201b	15-Mar		X = \$ value of (VAC - CV _{CUM}) for CAs where TCPI _{EAC} - CPI > 0.1 for CAs that do not have ACWP _{CUM} = 0 or ETC = 0	Y = total \$ value of ETC for incomplete CAs	X/Y < 25%	A	13	M
x		134	27A2	27A201c	15-Mar		X = # of CAs where TCPI _{EAC} - CPI < -0.1 for CAs that do not have ACWP _{CUM} = 0 or ETC = 0	Y = total # of incomplete CAs	X/Y < 25%	A	13	M
x		135	27A2	27A201d	15-Mar		X = \$ value of (VAC - CV _{CUM}) for CAs where TCPI _{EAC} - CPI < -0.1 for CAs that do not have ACWP _{CUM} = 0 or ETC = 0	Y = total \$ value of ETC for incomplete CAs	X/Y < 25%	A	13	M
x	103	136	27A2	27A202a	15-Mar	Do EACs consider Actual costs to date?	At the CA level (at a minimum), X = ACWP _{CUM} - (EAC - ETC)	Y = \$ value of ACWP _{CUM}	X/Y < 5%	M	13	A

Revised? (x = YES)	Test Step Count	Test Metric Count	GL & Attribute ID	Unique Test Metric ID	Test Metric Date	Testing and Metrics						
						Test Steps	Test Metric Numerator (X)	Test Metric Denominator (Y)	Metric Threshold	Min Freq	Artifacts	Test Type
x	104	137	27A4	27A401a	17-Nov	Do the EACs adequately address risks/opportunities?	Verify Format 5 to ensure Risk & Opportunities are included in best case/worst case/most likely EAC	n/a	Pass/Fail	Q	20	M
x	105	138	27A5	27A501a	7-Aug	Are the reported EACs the basis of the latest CFSR?	X = Format 1 Most Likely EAC - CFSR EAC	n/a	X = 0	Q	20, 27	M
	106	139	27A5	27A502a	28-May	Does any complete work have ETC?	X = \$ value of CAs (at a minimum) where BCWP _{CUM} - BAC = 0 and ETC > 0	Y = total value of CAs (at a minimum)	X/Y < 10%	M	13	A
x	107	140	28A1, 29A4	28A101a	15-Mar	Do Management reports (contract performance reports or other applicable management reports) show timely incorporation of new work scope?	During the last year (but excluding the last 2 accounting periods), X = # contract modifications which add/revise scope that are not incorporated into the PMB in accordance with the System Description	During the last year (but excluding the last 2 accounting periods), Y = total # contract modifications which add/revise scope	X/Y < 10%	A	6, 18	M
	108	141	28A2	28A201a	28-May	Is UB distributed in a timely manner?	X = \$ value of Format 1 UB not distributed within timeframe IAW SD	Y = total \$ value of UB	X/Y < 10%	Q	3, 18	M
x	109	142	29A1	29A101a	21-Jan	Do current budgets reconcile to prior budgets through the documented changes?	X = # of CAs where ((Prior period CA BAC + Sum (current period changes to CA BAC)) - Current period CA BAC) ≠ 0	Y = total # Control Accounts	X/Y < 10%	A	8, 18, 43	M
x	110	143	29A2	29A201a	15-Mar	Do MR values in CPR Format 1 and MR Logs match?	X = Format 1 MR - CBB Log MR	Y = Format 1 MR	X/Y < 5%	Q	18, 20	M
x	111	144	29A2	29A202a	15-Mar	Are all MR transactions done IAW System Description?	X = # of MR transactions not IAW System Description	Y = total # of MR transactions	X/Y < 10%	Q	3, 18	M
x	112	145	29A2	29A203a	15-Mar	Are all UB transactions done IAW System Description?	X = # of Format 1 UB transactions not IAW System Description	Y = total # of Format 1 UB transactions	X/Y < 10%	Q	3, 18	M
x	113	146	29A2	29A204a	15-Mar	Are MR transactions accurately tracked?	X = (\$ value of previous period Format 1 MR + Sum (all current period MR changes from log)) - current Format 1 MR	Y = \$ value of Current Format 1 MR	X/Y < 5%	Q	18, 20	M
x	114	147	29A2	29A205a	15-Mar	Are UB transactions accurately tracked?	X = (\$ value of previous period Format 1 UB + Sum (all current period UB changes from log)) - current Format 1 UB	Y = \$ value of Current Format 1 UB	X/Y < 5%	Q	18, 20	M
x	115	148	29A2	29A206a	7-Aug	Is UB negative?	X = \$ value of Format 1 UB	n/a	X >= 0	M	20	A
x	116	149	29A2	29A207a	7-Aug	Is MR negative?	X = \$ value of Format 1 MR	n/a	X >= 0	M	20	A
x	117	150	29A4	29A401a	15-Mar	Are there changes to open WPs?	X = \$ Value of BAC for WPs where ACWP _{CUM} > 0 and current month BAC ≠ previous month BAC excluding overhead and allocation roll-up accounts	Y = \$ Value of total BAC excluding overhead and allocation roll-up accounts	X/Y < 5%	M	13	A
x	118	151	29A5	29A501a	15-Mar	Are changes being controlled in the freeze period per the SD?	Manual check of changes in the freeze period to ensure process adherence, X = # of changes checked that are not IAW contractor's defined process	Y = total # of changes checked	X/Y < 10%	A	43	M
x	119	152	30A1, 29A4	30A101a	9-Jul	Are retroactive changes being made?	X = \$ value of BCWS _{CURR} where BCWS _{CURR} < 0 (at level where budgets are established)	Y = total BCWS _{CURR}	X/Y < 5%	M	13	A
x	153		30A1	30A101b	9-Jul		X = \$ value of BCWP _{CURR} where BCWP _{CURR} < 0 (at level where performance is assessed)	Y = total BCWP _{CURR}	X/Y < 5%	M	13	A
x	154		30A1	30A101c	15-Mar		Excluding adjustments for estimated actuals, X = \$ value of ACWP _{CURR} where ACWP _{CURR} < 0 (at level where actuals are incurred)	Y = Excluding adjustments for estimated actuals, total ACWP _{CURR}	X/Y < 5%	M	13	A
x	155		30A1	30A101d	9-Jul		X = \$ value of BCWS _{CUM} where BCWS _{CUM} < 0 (at level where budgets are established)	Y = total BCWS _{CUM}	X/Y < 5%	M	13	A
x	156		30A1	30A101e	9-Jul		X = \$ value of BCWP _{CUM} where BCWP _{CUM} < 0 (at level where performance is assessed)	Y = total BCWP _{CUM}	X/Y < 5%	M	13	A
x	157		30A1	30A101f	9-Jul		X = \$ value of ACWP _{CUM} where ACWP _{CUM} < 0 (at level where actuals are incurred)	Y = total ACWP _{CUM}	X/Y < 5%	M	13	A
x	120	158	31A1	31A101a	21-Jan	Do all CBB or TAB changes in the baseline control log have approved contractual documentation prior to incorporation?	Manual check to verify if the date of the baseline control log entry was in an accounting/fiscal month prior to the effective date of the contract modification	n/a	Pass/Fail	A	6, 18	M
x	121	159	32A1	32A101a	21-Jan	Do the authorized budget changes in BCRs trace to CPR/IPMR Format 3?	X = sum of the budget change values in the selected period	Y = sum of the selected budget change values	X/Y < 10%	A	20, 41	M
x	122	160	32A1	32A102a	21-Jan	Does the IMS incorporate the latest authorized changes?	Manual check that compares baseline change document for a modification to IMS to verify that changes are incorporated.	n/a	Pass/Fail	A	11, 18, 43	M
x	123	161	32A1	32A103a	21-Jan	Does the time-phased CAP match the baseline change document(s) for budget?	X = \$ of misaligned budget between baseline change document budget and CAP budget delta from prior month	Y = sum of the BAC for all measured CAs	X/Y < 5%	A	8, 18, 43	M
x	124	162	32A1	32A104a	15-Mar	Does the baseline change documentation provide justification for the change?	X = # of baseline change documents without justification	Y = total # of baseline changes	X/Y < 10%	A	41, 43	M
x	125	163	32A1	32A105a	15-Mar	Are changes approved prior to the commencement of new work?	X = # of baseline change documents with approval dates after first occurrence of actuals	Y = total # of baseline changes	X/Y < 10%	A	13, 18, 43	M