Life of a Contract

Tracking a government program by CLIN, from award to delivery

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PREPARED FOR

CEOs, CFOs, program managers and contracts leads

Operators, repair stations and modification shops working on government contracts and subcontracts

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At a glance

A government aviation contract is broken into contract line items (CLINs), each with its own price, contract type and funding. The money has to be tracked line by line: every labor hour, every part and every overhead dollar charged to the right CLIN, as the work happens. In most shops that tracking lives in a spreadsheet next to the maintenance system. In MRO Tracker it's the same record:

- **One thread from bid to delivery:** the business case becomes the program, the program's CLINs carry the work orders, and the aircraft is inducted, worked and delivered inside the program.
- **Labor on the right CLIN:** DCAA-style timesheets, with a one-click fill from the mechanic's own task card time.
- **Parts on the right CLIN:** a part issued from stores to a program's work order is charged to its line item automatically, at stock value.
- **Overhead included:** fringe, overhead and G&A applied at your provisional rates, so cost to date is the real number, not just direct cost.
- **Funding watched for you:** cost against funds by CLIN, with the Limitation of Funds notice point flagged before you reach it.
- **Reports your finance team already uses:** PDF and Excel reports, vouchers, incurred cost schedules, and Power BI.

1. Capture	2. Award	3. Induct	4. Work	5. Charge	6. Bill	7. Deliver
Opportunity and business case, pWIN and risks	Start program: contract, CLINs, funding	Aircraft arrives, incoming inspection	Work orders and task cards by CLIN	Labor, parts and overhead to each CLIN	Vouchers and invoices from the ledger	Acceptance signed; lessons learned

1. A CLIN in one paragraph

A CLIN (contract line item number) is a separately priced piece of the contract. Base-year lines are numbered 0001, 0002 and so on; option years start at 1001, 2001. A line can be split into SLINs (sub-line items), often to track separate funding. Each line has its own **contract type**, **ceiling** and **funded amount**. Money funded for one line can't be spent on another, invoices must say which line they charge, and DCAA expects costs to be recorded against the right line as they happen, not sorted out at month end.

CLIN	What it covers (sample)	Type	Ceiling	Funded
0001	Sensor modification, two King Air 350 aircraft	Firm-fixed-price	$1,840,000	$1,840,000
0002	Flight test and airworthiness approval	Cost-plus-fixed-fee	$420,000	$300,000
0003	Contractor logistics support, base year	Time and materials	$960,000	$480,000
0004	Data and reports (CDRLs)	Not separately priced	—	—
1001	Contractor logistics support, option year 1	Time and materials	$990,000	Not exercised

2. From capture to program

In **Business Development**, an opportunity becomes a business case with its pWIN, risks, cost and schedule. When it's won, **Start program** creates the program with the contract, customer and team already filled in. Under **Program → Line items** you enter each CLIN and SLIN: type, quantity, unit price, ceiling, funded amount, period of performance, and

whether it's an option and when it was exercised. Funding modifications update the funded amount; the history keeps every change.

- **Charge codes in one click.** **Timesheets → Setup → Make codes for open programs and line items** creates a direct charge code for every CLIN, so people charge time to the line, not just the program.
- **Work orders by CLIN.** Each work order on the program is assigned to a line item. Its labor and parts follow it.
- **Aircraft induction and delivery** sit inside the program: arrival, incoming inspection, customer-furnished items, then the delivery checklist and acceptance signed by both sides.
- **CUI and ITAR marking** on the program limits it to its team and turns AI features off on it.

3. Where every dollar comes from

Cost	How it reaches the CLIN
Labor	Employees record hours daily on the CLIN's charge code. **Fill from task card time** proposes the week from the mechanic's own clock-ins on the program's task cards; the employee checks the hours, saves and certifies. Nothing is recorded without them. Each hour is costed at the person's labor cost rate.
Parts from stores	A part issued from stock to a program work order becomes a direct material cost on that work order's CLIN, at its stock value. A return takes it back off. Parts bought into stock aren't charged again from the vendor bill, so nothing is counted twice.
Purchases and other direct costs	Subcontracts, travel and direct purchases are entered by charge code or brought in from approved vendor bills.
Overhead	Your indirect pools (for example fringe, overhead and G&A), each with its allocation base and order, applied at the fiscal year's provisional rates. Final rates replace them after year end.
Unallowable costs	Flagged with their FAR 31.205 reference, kept out of the pools, vouchers, the claim and the % of funding used.
Fee	Added on cost-type lines at the contract's fee rate on the program's Costs tab and in vouchers.

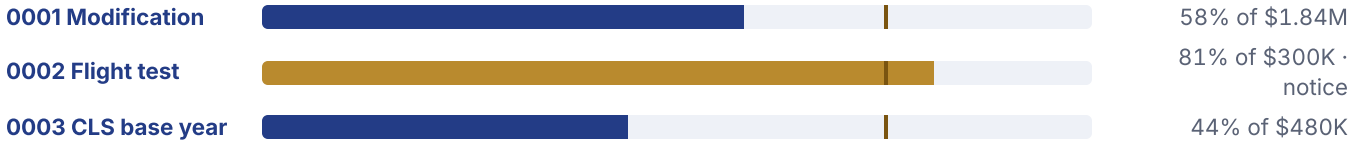
Worked example: one week on CLIN 0002 (sample figures)

Line	Direct	Fringe 30%	Overhead 50%	G&A 10%	Total
Labor, 32 h at $60	$1,920.00	$576.00	$1,248.00	$374.40	$4,118.40
Parts issued from stores	$2,450.00	—	—	$245.00	$2,695.00
Test range fees (direct)	$1,200.00	—	—	$120.00	$1,320.00
Week total, before fee	**$5,570.00**	**$576.00**	**$1,248.00**	**$739.40**	**$8,133.40**

Overhead here is applied to direct labor plus fringe, and G&A to total cost input, which is the order MRO Tracker uses. Your pools, bases and rates are your own.

4. Funding, watched by line

On each program's **Costs** tab, cost to date at provisional rates plus fee is shown by CLIN against its funded amount and ceiling. MRO Tracker warns at your Limitation of Funds notice point (75% by default, FAR 52.232-22) and near the ceiling (FAR 52.232-20), so the notice to the contracting officer goes out on time, not after the money is gone.



Cost to date with overhead and fee, against the funded amount (sample). The thin line is the 75% notice point; gold means a notice is due.

5. Reports and billing

Report	What it shows
Program status report	Health, funding by CLIN (ceiling, funded, % funded), earned value, deliverables, risks, changes. PDF or Word.
Cost performance report	By WBS, current period and cumulative: BCWS, BCWP, ACWP, SV, CV, BAC, EAC, VAC. Excel or PDF.
Portfolio summary	Every open program on one page. PDF or Excel.
Vouchers and invoices	Cost-type: allowable cost by element at provisional rates plus fee. T&M and labor-hour: approved hours at each labor category rate plus materials at cost. Made as draft invoices in Billing; billed-to-date is kept.
Labor distribution	Hours by charge code, person, program and pool; late entries and changes; missing timesheets. CSV for payroll and the general ledger.
Incurred cost schedules	The year in the layout of DCAA's incurred cost model, as a workbook.
Power BI and Excel	Live tables for programs, CLINs (labor, material, other, overhead, total cost to date and % of funding used) and every cost line, refreshed on your schedule with a read-only reporting key. Cost figures only for finance, directors and admins; ITAR and CUI programs left out unless you choose to include them.

6. Delivery and lessons learned

The delivery checklist won't close while work orders are open, changes are unsettled or customer items haven't been returned. The test flight, the customer walk-around with photos and the acceptance signed by both sides are kept with the program, with the acceptance certificate under Files. When the contract is complete, an **after-action review** on the business case records the outcome and why, the customer's debrief and the lessons, which then show on the next business case for the same customer.

Good to know. DCAA doesn't certify software. It reviews your accounting system: your policies, people and tools together. MRO Tracker gives you the records and controls that review looks for; your written procedures and general ledger are still part of it. Labor dollars need each person's labor cost rate set in Accounting setup. Not legal or accounting advice.

GETTING STARTED

1. Enter the program's CLINs and SLINs with their type, ceiling, funding and period of performance.
2. Make charge codes for the line items, and assign each work order to its CLIN.
3. Set labor cost rates, indirect pools and provisional rates in Cost accounting → Setup and Accounting setup.
4. Have mechanics use Fill from task card time each week, and issue parts from stores to the program's work orders.
5. Watch the Costs tab, send vouchers from it, and connect Power BI for the leadership dashboard.

See it on your own program

We'll set up one contract with its CLINs and walk your team through the first month.

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Companion guides: Government Contract Compliance Guide; Power BI setup guide. FAR 31.205, 52.216-7, 52.232-20 and 52.232-22 as of November 4, 2026; the clauses in your contract govern. All programs, CLINs, rates and figures in this brief are fictional samples. Power BI is a trademark of Microsoft Corporation. © 2026 Leesburg Aviation LLC. All rights reserved.