

**DRAFT DATA ITEM DESCRIPTION DRAFT****Title:** Cost and Software Data Reporting (CSDR)**Number:** DI-FNCL-XXXX**Approval Date:****AMSC Number:****Limitation:****DTIC Applicable:** No**GIDEP Applicable:** No**Preparing Activity:** CAPE

- 1) INTRODUCTION:** The Cost and Software Data Reporting (CSDR) is the Department of Defense (DoD) system for collecting actual costs, software data and related business data. The resulting data repository serves as the primary source for contract cost and software data for most DoD resource analysis efforts; including cost database development, applied cost estimating, cost research, program reviews, Analysis of Alternatives (AoA), and life cycle cost estimates. The CSDR is structured around seven Data Groups that contain the content required for the electronic submission of CSDR actual costs and related business data.

This Data Item Description (DID) summarizes the Data Groups and provides instructions to support the data and frequency requirements specified in the contract for CSDR reporting.

The CSDR may be used in response to government solicitations according to Defense Federal Acquisition Regulations Supplement (DFARS) sections 234.7100, 234.7101, 242.503-2, 252.234-7003, 252.234-7004, and 252.242.7004.

OSD CAPE and AT&L PARCA have jointly defined the CSDR/EVM Co-Plan template and process, for use on contracts that meet both the CSDR and EVM reporting thresholds. The Co-Plan will leverage the consistent CCDR and IPMR reporting structures against the MIL-STD-881C appendices. The Co-Plan also allows for optional EAC reporting on the Cost Data Summary Report (1921) and Functional Cost-Hour Reports (1921-1). All reporting under this DID shall be in accordance with the CSDR/EVM Contract or Subcontract Co-Plan (Form 2794); **hereafter referenced as the Co-Plan.**

- 2) USE/RELATIONSHIP:** Reportable data required by this DID is as follows:

CSDR Format	Data Group
Co-Plan Work Breakdown Structure (WBS) Dictionary and Remarks by WBS Element	A
Report Metadata	B
Contractor Cost Data Report (Actuals)	C
Contractor Cost Data Field Dictionary	D

CSDR Format	Data Group
Allocation Methodology (as required)	E
Estimates at Complete (EAC) by WBS Element (as required by Co-Plan)	F
Supplemental Information (as required)	G

- a. Data Group A - Co-Plan Work Breakdown Structure Dictionary and Remarks by WBS Element. Documents the definitions and descriptions for each WBS element reported under the CSDR/EVM Co-Plan. The Remarks by WBS, allows the contractor to provide remarks and context deemed necessary to further explain the data by CSDR/EVM Co-Plan WBS element, and have these comments associated with the data in post-submission processing.
- b. Data Group B - Report Metadata. Provides metadata on the contract that allows the submitted data to be associated with other Data Groups and program data.
- c. Data Group C - Contractor Cost Data Report (Actuals). Captures the contractor unallocated non-recurring, recurring-quantity and recurring-time labor, material, and other non-labor cost and labor hours by cost account and functional element, **time phased by month (contractor accounting period)**. Additionally, the cost and labor hours are mapped to the applicable CCDR Functional Category (engineering, manufacturing, program management, etc.) and Co-Plan WBS element.
- d. Data Group D - Contractor Cost Data Report Dictionary. Provides supplemental information on the data elements defined in Data Group C necessary to understand the data element definition and content.
- e. Data Group E - Allocation Methodology (as required). Provides the rationale for the contractor's distribution of **original source** unallocated costs to the WBS elements specified in the CSDR/EVM Co-Plan. Additionally, the methodology and basis for cost allocations to the unit/lot level is defined.
- f. Data Group F - Estimates at Complete (EAC) by WBS Element (as required by Co-Plan). Provides EACs by applicable WBS element as required by the CSDR/EVM Co-Plan.
- g. Data Group G - Supplemental Information (as required). Provides additional cost estimating related information drawn from, for example, the contractor's manufacturing resource planning that may not be available directly from the contractor's accounting system.

### 3) REQUIREMENTS

- a. References.
  1. DoD Instruction (DODI) 5000.02, "Operation of the Defense Acquisition System," (current publication date), available

- at <http://www.dtic.mil/whs/directives/>. This instruction identifies mandatory CCDR requirements.
2. DoDI 5000.73, "Cost Analysis Guidance and Procedures," (current publication date) available at <http://www.dtic.mil/whs/directives/>.
  3. DoD 5000.04-M-1, "Cost and Software Data Reporting (CSDR) Manual," (current publication date), available at <http://cade.osd.mil/csdr/CSDROverview.aspx#Manual>.
  4. MIL-STD-881C, "Work Breakdown Structure for Defense Materiel Items", (current publication date), available at <http://quicksearch.dla.mil>.
  5. "Operating and Support Cost Estimating Guide", (current publication date), available at <http://cade.osd.mil/csdr/CSDROverview.aspx#O&S>.
  6. CSDR/EVM Co-Plan Template and Process, available at <http://cade.osd.mil/cade/CoPlan.aspx>.
  7. CSDR Data Exchange Standard (DES), currently being documented, target completion date 31 Oct 2016.
- b. Implementation. The CSDR requirement applies to program contracts and subcontracts regardless of contract type based on the dollar thresholds specified in DODI 5000.02 (reference 3.a.1).
1. Contractors are responsible for implementing CSDR requirements on all contracts and subcontracts that meet the reporting thresholds specified in DODI 5000.02.
  2. These reporting requirements also apply to contracts that are managed under other U.S. Government programs and supplied as Government Furnished Equipment (GFE), if the cost of the GFE items supplied meets the reporting thresholds specified in DODI 5000.02. For cost reporting purposes, these GFE items:
    - i. Retain the Acquisition Category (ACAT) designation of the receiving Major Defense Acquisition Program (MDAP) or Major Automated Information System (MAIS) program, not the originating program.
    - ii. Are subject to the same reporting thresholds and requirements as those elements that are directly managed by the receiving MDAP or MAIS program.
  3. Reporting is required throughout the complete program life cycle to include the Development, Procurement, and Operating and Support (O&S)/Sustainment phases. Reporting requirements shall be specified in the contract DD1423; not more than once a year, unless to support a Milestone or Nunn-McCurdy review.
- c. Format. Provide Data Groups A through G using the detailed preparation instructions below.
1. Electronic Submission of Data Groups A through F: CSDR Data

Exchange Standard (DES) file format. Data Groups A through F shall be submitted electronically in accordance with the Cost Assessment and Program Evaluation/Defense Cost and Resource Center (CAPE/DCARC)-approved CSDR DES; e.g., Extensible Markup Language (XML) schemas or JavaScript Object Notation (JSON) format. The specific definition of the CSDR DES is provided under separate cover, reference 3.a.7. Electronic submittals shall be to the DCARC's secure web-site using the CSDR Submit-Review (CSDR-SR) system.

- i. Each data group shall be submitted consistent with the CSDR DES and will be validated against the specific set of XML schemas or JSON formats approved for that data group.
  - ii. Current DD Form versions shall not be used to submit data to the DCARC under this DID, as specified in the Co-Plan.
  - iii. Uploading data to the DCARC requires use of either a DoD Common Access Card (CAC) or a DoD-approved External Certification Authority (ECA) certificate. See [http://cade.osd.mil/Files/DCARC\\_Portal\\_Registration\\_Instructions.pdf](http://cade.osd.mil/Files/DCARC_Portal_Registration_Instructions.pdf) for portal registration instructions.
2. Electronic Submission of Data Group G shall be submitted electronically in MS-Word or MS-Excel file format. Electronic submittals shall be to the DCARC's secure web-site using the CSDR-SR system.
- i. Current DD Form versions shall not be used to submit data to the DCARC under this DID.
  - ii. Uploading data to the DCARC requires use of either a DoD Common Access Card (CAC) or a DoD-approved External Certification Authority (ECA) certificate. See [http://cade.osd.mil/Files/DCARC\\_Portal\\_Registration\\_Instructions.pdf](http://cade.osd.mil/Files/DCARC_Portal_Registration_Instructions.pdf) for portal registration instructions.

#### 4) PREPARATION INSTRUCTIONS

##### a. General Instructions

- 1. All reporting under this DID shall be in accordance with the approved DCARC/EVM Contract or Subcontract Co-Plan (Form 2794); **hereafter referenced as the Co-Plan.**
  - i. The reporting level for development, production and sustainment contracts is defined by the Co-Plan. MIL-STD-881 referenced in 3.a.4 serves as the standard for developing the development and production WBS. The O&S structure referenced in 3.a.5 serves as the standard for developing the sustainment WBS.
  - ii. The contractor shall, as part of their request for proposal response and in accordance with DFARS

252.234-7003:

- Describe the process to be used to satisfy the requirements of DoD 5000.04-M-1, CSDR Manual, and the Co-Plan for the proposed contract.
  - Demonstrate that all data elements specified in Data Group C maps to the contractor's accounting system data fields (captured via a table).
  - Describe how lower level cost accounts will roll up to the Co-Plan WBS elements. Describe how cost accounts will capture EMD and LRIP individual prototype units, or lots of units, in a manner that supports learning curve analysis. Describe how cost accounts or Contract Line Item Numbers (CLIN) will segregate costs by variant.
  - Demonstrate how reported data will be based, to the maximum extent possible, upon actual transactions and not allocations.
  - The contractor shall deliver, as part of its proposal, a table that shows their accounting system data fields mapped to the CCDR functional categories defined in Data Group C; and additionally, any proposed data elements (up to 12) that add context to the data reported. The table shall be in contractor format. The contractor shall price the 12 additional data elements with the assumption that the **data fields exist** in the contractor's system(s) **and do not have to be created** for the contract submission.
  - Describe data allocations (if any) required for Data Group C reported data.
  - Describe how non-recurring, recurring-quantity and recurring-time costs will be segregated in accordance with the definitions in the CSDR Manual or Block 15 of the commodity-specific Co-Plan.
  - Provide comments on the adequacy of the Co-Plan and related Resource Distribution Table (RDT).
- iii. If the data to be reported contains both procurement and O&M appropriations, separate Co-Plans and related reports are required for each of these appropriation types.
- iv. The contractor shall support a contract post-award conference, consistent with DCARC post-award conference procedures. The goal is to verify complete understanding of the FlexFile requirement at the outset for both government and industry.
- v. Three types of reports may be prepared under this DID

***in accordance with the Co-Plan:*** Initial Reports, Interim Reports, and Final Reports.

- Initial Reports, when required, are used to ensure adequate processes and cost data collection is in place for data reporting. Within 180 days after contract award, the contractor may be asked to submit an Initial Report. The Initial Report will be used to review mapping to the Co-Plan WBS, submission of all required data elements, mapping to the CCDR functional labor categories, definition of non-recurring, recurring-quantity and recurring-time costs resources, and reporting by unit or lot.
- An Interim Report is any report other than the Initial Report that is prepared before submission of the Final Report. The first Interim Report is required consistent with the Co-Plan.
- Final Reports are intended to capture all or substantially all costs associated with a contract, lot, delivery order, or task. If the Co-Plan requires a report at DD-250 and the submitted report has more than 95% of contract costs incurred, the report shall be marked Final. If this is not the case, the DCARC Director will determine if a subsequent report is required.

A Final Report must satisfy two conditions:

- i. Condition 1: The final end item has been delivered and accepted by the government (e.g., as evidenced by a completed DD-250) or higher tier contractor in the case of a subcontractor.
- ii. Condition 2: 95% or more of the total cost, including General and Administrative (G&A) and Fee, have been incurred. In the case of a support or sustainment contract which has no deliverable end item, the Final Report must capture 95% or more of the total costs.

## 2. Scope of Reporting.

- i. Contractors shall capture all costs associated with the reporting contract. This includes, for example, Advance Procurement, Long Lead Materials, Multiyear Procurement, Engineering Change Proposals (ECPs), Inter-Division or Inter-Company Work Orders (IWOs), Foreign Military Sales (FMS), and/or Warranty. This excludes industry-funded research and development (IRAD).

- ii. All currency shall be reported in whole U.S. dollars. All hours shall be reported in whole hours. If costs were not accrued in U.S. dollars, include in the metadata comments (Data Group B, Item 25) the exchange rate used to convert to U.S. dollars.
  - iii. CSDR reporting on fixed price contracts is not limited to the contract price. All costs associated with the contract shall be reported even if these costs exceed the contract price.
  - iv. Prime contractors shall report on work at cost (i.e., before the summary elements such as reporting contractor G&A, Undistributed Budget (UB), Management Reserve (MR), Facilities Capital Cost of Money (FCCOM), and Profit/Loss or Fee).
  - v. Prime contractors shall report on work performed by all subcontractors at price (i.e., including subcontractor Profit/Loss or Fee).
3. Security Requirements. For non CSDR DES documents, if unclassified, mark the security classification as "Unclassified". If the report is classified, contact the DCARC for special processing instructions. Note: "Proprietary" is not an official DoD security classification and documents should not be marked as such. If use of a proprietary disclosure statement is required, it should be captured in the document's footer and in Data Group B Item 27 to ensure this statement appears appropriately in data displays and downloads.
4. CSDR DES Data. The XML schemas and JSON formats provide a machine-readable representation of the data described in this document. For ease of explanation, some instructions may refer explicitly to a human readable format. Any such instruction shall be interpreted with respect to the XML schemas or JSON formats so as to render an equivalent representation of the data that complies with the schema. In particular, in support of the CSDR DES submission:
- i. Any instruction to enter NA (for "not applicable") in a field or a column shall be interpreted as an instruction to report a "null" value.
  - ii. Any instruction to enter an "X" in a field or a column shall be interpreted as an instruction to report an "enumeration" value.
- b. **Data Group A - Co-Plan Work Breakdown Structure (WBS) Dictionary and Remarks by WBS Element.** Data Group A identifies and defines all WBS elements reported in the Co-Plan. Data Group A will be associated with other data group submittals in post submission processing.
1. General Instruction: Submit Data Group A electronically in accordance with the CSDR DES using the detailed preparation

instructions below.

- i. The WBS Dictionary describes the effort and tasks associated with each WBS element identified in the Co-Plan.
- ii. WBS dictionaries must reflect only the scope of work to be completed on the contract, lot, delivery order, or task order.
  - If work is not expected to occur for a given WBS element, the WBS dictionary definition must indicate that this element is NA (for "not applicable").
  - If work at a WBS element is being performed by a supplier/subcontractor, the dictionary must state this. Similarly, if the WBS is for a subcontract/supplier, the work defined for each element must be specific to the subcontractor/supplier's scope of work, and must not include the prime contractor's work.
  - Definitions of a generic nature are acceptable at a parent level WBS element provided that more detailed definitions are given for the lower level supporting WBS elements.
  - If there are GFE items being integrated into the end item, it is not expected that a detailed description of those items be provided; however, all GFE items being integrated into the system as part of the contract must be labeled as such in the WBS Dictionary under the appropriate elements. Describe the GFE scope of work that includes; e.g., integration, SEPM and test costs, if required.
2. Co-Plan Work Breakdown Structure (WBS) Element Code: The WBS element code reflective of the Co-Plan WBS element code for each reporting WBS element. The WBS Element Code shall be the same as block 11 of the Co-Plan.
3. Co-Plan WBS Element Level: The WBS level consistent with the WBS Element Code for each reporting WBS Element.
4. Co-Plan WBS Element Name: The WBS element name reflective of the Co-Plan WBS element name for each reporting WBS element. The WBS Element Name shall be the same as block 12 of the Co-Plan.
5. Co-Plan WBS Element Definition: The WBS definition for the WBS reporting element.
  - i. The work content definition must include a short description of the process used to design, produce or sustain the end item or service. The description must address the types of activities (e.g., design, production, analysis, management) included within the

WBS element.

- ii. These descriptions must include information defining whether the reporting contractor or a supplier/subcontractor is performing the work being described.
  - iii. Cost content definitions must include explanations of recurring versus non-recurring-quantity and non-recurring-time efforts, functional cost element (labor, material) inclusion or exclusion, and purchased versus made in-house (make/buy) decisions. The description of the cost content must also include characterizations by functional category (e.g., engineering, program management, maintenance operations) as appropriate.
6. Remarks by Co-Plan WBS Element: For contractors that have direct-reporting subcontractors, identify each direct-reporting subcontractor by name, city, and state. Include direct reporting government entities in a subcontractor role. Identify the company or division names of the performing organization fulfilling Inter-company Work Orders (IWO).

**c. Data Group B - Report Metadata**

- 1. General Instruction: Submit Data Group B electronically in accordance with the CSDR DES using the detailed preparation instructions below.
- 2. Item 1. Program: The name given to the MDAP or MAIS program. The Program shall be the same as block 1a of the Co-Plan.
- 3. Item 2. Phase/Milestone: The life cycle phase being reported. The Phase/Milestone shall be the same as block 1b of the Co-Plan and be one of the following:
  - i. Pre-A (Material Solution Analysis),
  - ii. A (Technology Maturation and Risk Reduction),
  - iii. B (Engineering and Manufacturing Development),
  - iv. C-LRIP (Low-Rate Initial Production),
  - v. C-FRP (Full-Rate Production), or
  - vi. O&S (Operations and Support)
- 4. Item 3. Solicitation Number:
  - i. If the data reported is in response to a solicitation in accordance with DFARS sections 234.7101, 252.234-7003, and 252.234-7004, the solicitation number.
  - ii. Otherwise NA (for "not applicable").
- 5. Item 4. Contract Number: The assigned prime contract number the prime contractor has with the government customer. This requirement is identical for both reporting contractors and

direct-reporting subcontractors. The Approved Contract Number shall be the same as block 9b of the Co-Plan.

6. Item 5. Contract Type:
  - i. If the data reported is for a contract, the contract type code for the contract which data are being reported.
  - ii. If the data reported is in response to a solicitation in accordance with DFARS sections 234.7101, 252.234-7003, and 252.234-7004, and the contract type has not been determined yet, NA (for "not applicable").
  - iii. Indicate the government/contractor cost share if the contract includes a cost incentive arrangement; for example, CPIF (Cost Plus Incentive Fee) or FPIF (Fixed Price Incentive (Firm Target)).
7. Item 7. Period of Performance: The dates for the period of performance (contract, lot, delivery order, or task). The format for the dates shall be year, month, and day. For example, July 31, 2004, would be shown as 20040731.
  - i. Item 7a. Start Date: The actual start date.
  - ii. Item 7b. End Date: The **current** contracted end date.
8. Item 8. Reporting Organization Type: The appropriate organization type, one of the following:
  - i. Prime/Associate Contractor,
  - ii. Direct-reporting Subcontractor, or
  - iii. Government
9. Item 9. Performing Organization: Information for the organization actually performing and/or leading the work. The Performing Organization shall be the same as block 9a of the Co-Plan.
  - i. Item 9a. Organization Name: Name of the organization.
  - ii. Item 9b. Division Name: Name of the division of the organization performing and/or leading the work, if applicable.
  - iii. Item 9c. Location: Location of the organization, or the division of the organization, if applicable. Include the following information:
    - Street Address
    - City
    - State
    - Zip Code
10. Item 10. Customer:
  - i. Applies to direct-reporting subcontractor use only.
  - ii. Customer is the organization name of the prime

contractor (Item 9a.) for whom the work on the subcontract is being performed.

- iii. Otherwise NA (for "not applicable").
11. Item 11. Approved Plan Number: The approved plan number of the current Co-Plan that authorized the collection of data for this report. The Approved Plan Number shall be the same as block 10 of the Co-Plan.
  12. Item 12. Work Breakdown Structure (WBS) System Type: The specific category of the defense materiel item contained in the appropriate Appendix to MIL-STD-881C (current version) that was used as the basis for the WBS (e.g., Aircraft Systems). For sustainment contracts using the structure in reference 3.a.5, WBS System Type is "O&S". The WBS System Type shall be the same as block 2 of the Co-Plan.
  13. Item 13. Prime Mission Product: The most current official military designation for the reported end item as specified by the appropriate classification standard (e.g., DoD 4120.15-L, "Military Designation of Military Aerospace Vehicles," would specify "F-35" for the Joint Strike Fighter). The defined Prime Mission Product shall be the same as block 1c of the Co-Plan.
  14. Item 14. Appropriation: The main appropriation type used to fund the data reported. Note: if Appropriation is RDT&E, Procurement or O&M, Appropriation shall be the same as block 9c of the Co-Plan.
    - i. Research, Development, Test and Evaluation (RDT&E),
    - ii. Procurement,
    - iii. Operation and Maintenance (O&M), or
    - iv. Not Applicable (e.g., Foreign Military Sales)
  15. Item 15. Submission Event: Information for the report submission event:
    - i. Item 15a. Number: The submission event number for the report provided.
    - ii. Item 15b. Name: The submission event name for the report provided. This shall match Item 30c of the current Co-Plan.
    - iii. Item 15c. Submission Type: One of the following:
      - Original, or
      - Change
  16. Item 16. Lot No/Delivery Order/Task Order: If the data reported is for a lot number, delivery order, or task order for which the Co-Plan has reporting requirements, one of the following applicable numbers:
    - i. (1) Lot Number,
    - ii. (2) Delivery Order, or

- iii. (3) Task Order
  - iv. Otherwise, NA (for "not applicable")
- 17. Item 17. Report Type: Report Type is one of the following:
  - i. Initial,
  - ii. Interim, or
  - iii. Final
- 18. Item 18. Report As Of: The as-of date for the reported actuals in Data Group C. The format for the date shall be year, month, and day. For example, July 31, 2004, would be shown as 20040731.
  - i. For event driven submissions, the 'Report As Of' date should be consistent with the event in Item 27e of the Co-Plan.
  - ii. If the 'Report As Of' date changes due to a programmatic schedule slip, adjustment to the 'As of Date' reported in Item 27e of the Co-Plan must be requested through the CSDR-SR system for DCARC approval by the Government Program Office prior to the revised date reflected in the Co-Plan. A date change request does not require an official Co-Plan revision.
- 19. Item 19. General and Administrative (G&A): If reporting total G&A, the total amount to date and projected amount at complete. **G&A is only reported here if not captured as a CCDR Functional Category in Data Group C.**
- 20. Item 20. Undistributed Budget (UB): The total amount of budget applicable to contracted effort that has not yet been distributed to WBS elements at or below the reporting level. Budgets that have been distributed to cost accounts shall be included in the reported EACs and not as UB.
- 21. Item 21. Management Reserve (MR): MR is a total amount of the overall contract budget held for management control purposes and for unplanned, in-scope activities.
- 22. Item 22. Facilities Capital Cost of Money (FCCOM): If reporting FCCOM, the total amount to date and projected amount at complete. **FCCOM is only reported here if not captured as a CCDR Functional Category in Data Group C.**
- 23. Item 23. Contract Fee at Complete: The anticipated fee at complete. This may be a negative number if the contractor is incurring a loss on the effort being reported.
- 24. Item 24. Contract Price for Submission: The total contract price applicable to the data reported.
  - i. If the data reported is in response to a solicitation in accordance with DFARS sections 234.7101, 252.234-7003, and 252.234-7004, Contract Price for Submission is the total contract price.
  - ii. If the data being reported is for a specific lot,

delivery order, or task identified by a CLIN, the Contract Price for Submission is the price for the work being reported, not the total contract price.

25. Item 25. Remarks: Note any relevant information that could be used in the interpretation of the data provided in this submission. This item must not contain actual data. Use as much space and words as needed to convey relevant information. Please include the following (as applicable):
  - i. Provide context to assist in the analysis of data. For example, document significant changes in make/buy decisions, accounting changes that affect reporting over time, identification of any company investment not included in the report contributing to the success of the program (cost, schedule or performance), or identification of any program related costs being incurred on other contracts the company is executing.
  - ii. Explain significant changes during contract execution and from previous efforts that could influence understanding and analysis of the data.
26. Item 26. Classification: If unclassified, mark the security classification as "Unclassified". If the report is classified, contact the DCARC for special processing instructions.
27. Item 27. Proprietary/Distribution Statement: The company's distribution statement for this data submission.
28. Item 28. Point of Contact: Information for the person to contact for answers to any question about entries on the submission:
  - i. Item 28a. Name: Last Name, First name, and Middle Initial
  - ii. Item 28b. Department
  - iii. Item 28c. Telephone Number (including Area Code)
  - iv. Item 28d. E-mail Address
29. Item 29. Date Prepared: The date of report preparation. The format for the date shall be year, month, and day. For example, July 31, 2004, would be shown as 20040731.

d. **Data Group C - Contractor Cost Data Report (Actuals)**

1. General Instruction: Submit Data Group C electronically in accordance with the CSDR DES using the detailed preparation instructions below. Data Group C shall include the data fields identified in paragraphs 3 - 15, below; provides data at the cost account level of detail by month; and includes labor and material functional categories consistent with the forward pricing rate structure.
2. Definition: A **cost account** is defined as a management control point where actual costs and hours incurred are

accumulated. The cost account is **based on the contractor's structure for accumulating and managing costs at and below the WBS defined in the Co-Plan**. If a Co-Plan is not available, the contractor's structure must conform to the system type identified in Data Group B, Item 12.

Examples of cost accounts may include control accounts, work packages summaries, work packages, contractor defined and managed WBS line items, transactions, or line items of other similar hierarchies.

The Data Group C data elements include all CCDR data elements specifically noted below and up to 12 additional data elements negotiated and agreed to at the post-award conference, prior to delivery of the first report. The 12 additional data fields must already be available in the contractor's system(s).

3. Time Period: The "YYYYMMDD" date associated with the Data Group C entry. A cost account accruing actual costs over several years will have several dozen entries for different months. The format for the date shall be year, month, and day. For example, July 31, 2004, would be shown as 20040731.
4. Reporting Element Code: The Reporting Element WBS or O&S CRS code as identified in the Co-Plan. If a Co-Plan is not available, the Reporting Element Code must conform to the system type identified in Data Group B, Item 12. This is the first tier of the cost account structure hierarchy. Each reporting element may have many lower level cost accounts and functional categories associated with them.
5. Reporting Element Name: The Reporting Element Name as identified in the Co-Plan. If a Co-Plan is not available, the Reporting Element Name must match those consistent with the WBS system type or O&S CRS identified in Data Group B, Item 12. Each reporting element may have many cost account and functional categories associated with them.
6. Non-Recurring or Recurring: Captured as either "NR", "RQ", or "RT" representing non-recurring or recurring labor hours, labor cost, or material dollars. Non-Recurring and Recurring costs are further defined in the CSDR Manual Glossary (reference 3.a.3).

- i. Non-Recurring Costs (NR): Non-repetitive elements of development, investment or sustainment costs.

Non-recurring examples include Product Design and Development (PD&D) activities, including those for modifications; System Test and Evaluation (ST&E) including ST&E for modifications; tooling (to include rate tooling, fixtures, etc.); pre-production or pre-maintenance activities; design and development of support equipment, training, and data; and certain elements of systems engineering and program management.

- ii. Recurring Costs - Quantity (RQ): Repetitive elements of development, investment or sustainment **costs that vary with the quantity** being produced or maintained, irrespective of system life cycle phase and appropriation.

Recurring cost examples include procurement, and production and maintenance activities; acceptance testing; maintenance of support equipment, training, and data; test articles built to an operational configuration (even if they are used in development testing, particularly if they are used in Operational Test and Evaluation (OT&E)); and certain elements of systems engineering and program management.

- iii. Recurring Costs - Time (RT): 'Level of Effort' elements of development, investment or sustainment costs that **do not vary with the quantity** being produced or maintained, irrespective of system life cycle phase and appropriation.

Recurring cost examples include procurement, and production and maintenance activities; acceptance testing; maintenance of support equipment, training, and data; test articles built to an operational configuration (even if they are used in development testing, particularly if they are used in Operational Test and Evaluation (OT&E)); and certain elements of systems engineering and program management.

- iv. The CSDR Manual provides additional guidance on how to segregate non-recurring, recurring-quantity and recurring-time costs should there be activities that do not clearly fall in one category or the other (see Reference 3.a.3, Enclosure 5, Section 4.c.4). Additionally, Block 15 of the Co-Plan provides additional clarification as necessary.
- v. The contractor's response to the CSDR requirement as described in section 4.a.3 above and the subsequent post-award conference will provide opportunities to clarify the definition of non-recurring and recurring costs.

7. Contractor Functional Category: The contractor internal skills, functional departments, or rate category that serve as the basis for mapping to the CCDR Functional Categories below. This might be the same as the Forward Pricing Rate (FPR) categories consistent with the contractor cost accounting standard disclosure statement.

Note that the same cost account may be repeated several times with different contractor functional categories, if different labor and/or material categories have accrued costs under the same cost account line.

8. CCDR Functional Category: The appropriate CCDR Functional Category from the list below for each Contractor Functional

Category. ***There should not be more than one CCDR Functional Category per Contractor Functional Category.***

The CCDR functional categories include as separate categories, G&A and FCCOM, if this data is reported against all cost accounts.

- i. Direct Engineering Labor (Hours and Dollars): The scientific exploration, study, analysis, design, development, evaluation, and redesign of a specific task or WBS element. Engineering also includes preparation of specifications, drawings, parts lists, and wiring diagrams; technical coordination between engineering and manufacturing; design of tools; coordination of suppliers; planning for and scheduling of tests; analysis of test results; reduction of data; and preparation of reports. It also includes the determination and specification of requirements for reliability, maintainability, and quality control, as well as logistics and training engineering efforts such as training system and manual development, support equipment design and development, logistics support analysis and other support engineering efforts.
- ii. Engineering Labor Overhead (Dollars): All indirect engineering costs, including fringe, but excluding G&A expenses. For example, Engineering Overhead includes the cost of directing and supporting all Engineering organization-related activities that cannot be assigned to specific contracts. Engineering overhead typically includes supervision, policy and procedures, training, administration, and similar costs.
- iii. Direct Manufacturing Touch Labor (Hours and Dollars): The fabrication, assembly, integration, application of paint and coatings, and functional testing of a product or end item. Manufacturing support functions such as planning, material handling, quality control, and tool maintenance are not included in this labor category.
- iv. Direct Maintenance Touch Labor (Hours and Dollars): The effort and costs expended for hands-on post-production maintenance of final prime mission product items.
- v. Direct Manufacturing Support Labor (Hours and Dollars): Support to the manufacturing and maintenance processes. Manufacturing support functions such as planning, material handling, quality control, and tool maintenance are included in this category. Quality control entails checking, physically inspecting, measuring, testing, or otherwise verifying that products and services conform to established technical requirements and that satisfactory performance is achieved.

- vi. Manufacturing Operations Labor Overhead (Dollars): Covering Direct Manufacturing Touch, Maintenance Touch, and Manufacturing Support Labor functions. Manufacturing Operations Overhead consists of all indirect costs, including fringe, but excluding G&A expenses. For example, Manufacturing Operations Overhead includes the cost of directing and supporting all Manufacturing-organization-related activities that cannot be assigned to specific contracts. Manufacturing Operations Overhead typically includes supervision, policy and procedures, training, administration, and similar costs.
- vii. Direct Program Management (Hours and Dollars): The business and administrative planning, organizing, directing, coordinating, controlling, and approval actions designated to accomplish overall program objectives, which are not associated with specific hardware elements and are not included in systems engineering.
- viii. Program Management Labor Overhead (Dollars): All indirect program management costs, including fringe, but excluding G&A expenses. Program Management overhead typically includes supervision, policy and procedures, training, administration, and similar costs.
- ix. Direct Other Labor (Hours and Dollars): Any labor category that does not align with the engineering, manufacturing operations, or program management functional cost categories. Direct Other Labor (Hours and Dollars) needs to be addressed in Data Group A if not discrete with the data submission.
- x. Other Overhead Labor (Dollars): All indirect other labor costs not included elsewhere, including fringe, but excluding G&A expenses. Other Overhead Labor (Dollars) needs to be addressed in Data Group A if not discrete with the data submission.
- xi. Purchased Parts (Dollars): A cost element of the Materials functional category that includes items that are discrete components used in an upper-level assembly. Purchased Parts are distinguished from purchased equipment by their relatively lower cost and complexity. Examples include fasteners, clips, clamps, nuts, bolts, washers, nails, screws, valves, and plumbing and electrical fittings and fixtures.
- xii. Purchased Equipment (Dollars): A cost element of the Materials functional category that includes assembled items designed to be incorporated with other components into a finished product. Purchased Equipment is distinguished from Purchased Parts by its relatively higher cost and complexity. Aviation examples include structural components such as wings,

horizontal and vertical tails, and fuselage; avionics equipment such as radios, inertial navigation systems, radar systems, and electronic countermeasures; and hydraulic, pneumatic, and electrical subassemblies such as landing gear, canopy actuation systems, and wire harnesses. Other examples include brake disks, tires, transmission, propellers, lenses, scopes, and dishes.

- xiii. Raw Materials (Dollars): A cost element of the Materials functional category that includes items that are crude, semi-fabricated, or partially processed materials or components that have not yet been made into a definite functional item or configuration. Examples include consumable items for fabrication, castings, forgings, pressings, sheet metal, plate, tubing, bars, rebar, rods, wires, cables, fabrics, and conduits.
- xiv. Other Material (Dollars): A cost element of the Materials functional category that includes cost not included in other material functional categories. Other Material (Dollars) needs to be addressed in Data Group A if not discrete with the data submission.
- xv. Direct Reporting Subcontractor (Dollars): The total price of all direct reporting subcontracts. Non-direct reporting subcontractor costs should be reported in one of the other material categories based upon the nature and characteristics of the product provided. Note the names of the direct reporting subcontractors associated with each WBS element in Data Group A, Remarks by Co-Plan WBS Element.
- xvi. Intercompany Work Orders (IWO) (Dollars): An IWO is work completed by a separate business unit of the prime contractor. Note the names of the other company organizations fulfilling intercompany work orders associated with each cost element in Data Group A, Remarks by Co-Plan WBS Element.
- xvii. Services (Dollars): Subcontracted services not delivering a physical product that are a direct charge to the program. Examples might include information technology support, engineering support, etc. Do not include services that are an overhead cost.
- xviii. Direct Tooling and Equipment (Dollars): The cost associated with labor, materials, and equipment used in the manufacture of dies, jigs, fixtures, molds, gauges, handling equipment, work platforms, and test equipment for the fabrication and testing of the specific WBS reporting element.
- xix. Material Overhead (Dollars): All indirect material costs relating to materials, but excluding G&A expenses. For example, the portion of indirect costs attributable to procured or subcontracted products,

including the cost of purchasing, expediting, and storing materials, parts, equipment, and assemblies.

- xx. Other Direct Costs (Dollars): Direct costs not assigned to the Engineering, Manufacturing Operations, Program Management, Other Direct Labor, or Materials functions are included in Other Direct Costs. This category includes such items as the costs for travel, per diem, reproduction of printed material, rental of special facilities and equipment, and shipping and transportation charges for items sent or returned to subcontractors.
- xxi. General and Administrative (G&A) (Dollars): G&A costs are indirect expenses related to the overall management and administration of the contractor's business unit, including the following: a company's general and executive offices; the cost of staff services such as legal, accounting, public relations, financial, and similar expenses; and other general expenses. G&A is also a generic term used to describe expenses with a beneficial or causal relationship to cost objectives that cannot be more accurately assigned to overhead areas for Engineering, Manufacturing Operations, Material, and similar costs.
- G&A is only used as a functional category if values are reported against all the cost accounts.***
- xxii. Facilities Capital Cost of Money (FCCOM) (Dollars): FCCOM is an imputed cost determined by applying a 'cost of money' rate to facilities capital employed in contract performance according to Cost Accounting Standard 414, "Cost of Money as an Element of the Cost of Facilities Capital." Capital employed is determined without regard to whether its source is equity or borrowed capital. The resulting cost of money is not a form of interest on borrowing.
- FCCOM is only used as a functional category if values are reported against all the cost accounts.***
9. Actual Labor Hours: The actual labor hours in whole hours.
10. Actual Costs: The actual cost in whole dollars.
- 11.
- 12.
13. Contract Line Item Number (CLIN): The CLIN associated with each reportable cost account.
14. CLIN Name: The CLIN name associated with each CLIN number.
15. Unit Number: An alphanumeric value indicating the unit number where Touch labor and other available costs can be allocated to a Unit Number or Tail Number. This assists the government analysts in distinguishing data from different units within a production contract supporting unit learning

analyses.

16. Lot Number: An alphanumeric value indicating the lot number. This assists the government analysts in distinguishing data from different lots or flights within a multi-year production contract supporting Lot learning analyses.
17. Additional Data Fields #1-#12: In addition to the mandatory FlexFile data fields listed above, the contractor may recommend or the government may ask for up to 12 additional data fields that **already exist and are exportable** in the contractor's system(s).

Examples of additional data fields could include, for example:

- i. Functional Organization Code: The code for the functional organization within the business unit performing the work. On contracts with EVM reporting, this may be the Organization Breakdown Structure (OBS) code.
- ii. Functional Organization Name: The name for the functional organization within the business unit performing the work. On contracts with EVM reporting, this is may be the OBS name.

The government cannot ask for the contractor to create a new data field to be one of the 12 additional data fields. The government may ask for these data fields to provide additional needed context in order to perform its duties and reduce duplicative data requests, and the contractor may recommend data fields for inclusion with the data to ensure that adequate context is provided given the intended end use of the data.

The 12 additional data fields are discussed and agreed to at the post-award conference within 30 days of contract award, prior to any report submission, and will remain for the duration of the contract. Less than 12 data fields may be agreed to, if the government does not have a requirement for using all 12 available additional data fields. Government policy is that government teams are expected to ask for whatever additional data fields are demonstrably necessary to support future estimating, but not more.

e. **Data Group D - Contractor Cost Data Field Dictionary**

1. General Instruction: Submit Data Group D electronically in accordance with the CSDR DES using the detailed preparation instructions below.
2. Data Group D provides data field and data field entry definitions reported in Data Group C, Contractor Cost Data Report. ***This data group shall include definitions for the codes used in the data fields, as required.***

**f. Data Group E - Allocation Methodology (as required)**

1. General Instruction: Submit Data Group E electronically in accordance with the CSDR DES using the detailed preparation instructions below.
2. Definition: An Allocation is defined as any modification to the data performed by the contractor after extraction from their information system(s). The government and the CCDR planning process discourages allocations, but recognizes that on occasion, allocations are necessary to support the Co-Plan or place data in proper context for its intended use.

There are three types of algorithmic allocations:

- i. Work Breakdown Structure (WBS), where the contractor WBS does not align with the Co-Plan WBS and actual transaction costs need to be allocated.
- ii. Touch labor and other available costs that need to be allocated to a Unit Number or Tail Number, as specified in the Co-Plan.
- iii. Transaction costs that need to be allocated to Lot Number.

It is understood that there may be manual allocations if one of the algorithmic allocations above are not in place.

3. The Allocation Methodology provides the rationale for the contractor's distribution of costs to the WBS elements as specified in the Co-Plan. Additionally, the methodology could contain allocations to the unit/lot level, as required by the Co-Plan.
4. Allocated costs and hours methodology should be assigned to the lowest level WBS element which completely captures that scope of work.

**g. Data Group F - Estimates at Complete (EAC) by WBS Element (as required by Co-Plan)**

1. General Instruction: Submit Data Group F electronically in accordance with the CSDR DES using the detailed preparation instructions below.
2. Definition: EACs as required by the Co-Plan are defined by WBS element, Contractor Cost Data Report (CCDR) functional category, and/or non-recurring, recurring-quantity and recurring-time costs. The contractor may submit EACs below the level of the WBS as required by the Co-Plan or time-phased, if captured that way by their processes and information system(s).

EACs should be reflective of any allocations defined in Data Group E, Allocation Methodology.

Note that unlike reported actual costs or labor hours, EACs are expected as an 'estimate at complete' at time of the report, ***not time-phased by month***. The contractor can provide EACs by month if that is easier to implement, but is not expected.

***The EACs captured here are not subject to EVMS audit requirements nor variance reporting at any level of the WBS.***

3. Cost Estimate at Complete: The cost EAC in whole dollars ***as required by the Co-Plan***. The EACs shall represent the contracted work scope.
4. Labor Hour Estimate at Complete: The labor hour EAC in whole hours ***as required by the Co-Plan***. The EACs shall represent the contracted work scope.

**h. Data Group G - Supplemental Information (as required)**

1. General Instruction: Submit Data Group G electronically in MS-Word or MS-Excel file format using the detailed preparation instructions below.
2. Data Group G can include, for example, a labor hour report for the factory floor generated by the contractor Manufacturing Resource Planning (MRP) system, if available. The report typically provides measurements of hours by work station - by unit, by groups of unit, or by contract and CLIN. The report also often provides benchmark metrics, such as standard hours which also serve as an indication of work scope change over time. This is usually an existing report and desired "as is" without modification. The government may specify an MRP system report in consultation with DCMA or SUPSHIP, if it is determined such a report is available.
3. The contractor shall specify which report(s) they will provide to meet this requirement in their proposal in response to the RFP and discuss this with the government in the post-award discussions prior to submitting the first report.