



OFFICE OF THE SECRETARY OF DEFENSE

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WASHINGTON, D.C. 20301-1800

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COST ASSESSMENT AND
PROGRAM EVALUATION

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (ACQUISITION
AND SUSTAINMENT)
ASSISTANT SECRETARY OF THE ARMY (ACQUISITION,
LOGISTICS AND TECHNOLOGY)
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (RESEARCH,
DEVELOPMENT AND ACQUISITION)
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MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (ACQUISITION)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL
MANAGEMENT AND COMPTROLLER)

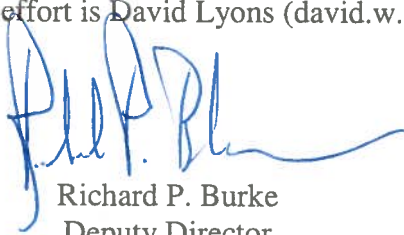
SUBJECT: Implementation of Cost and Hour Report (FlexFile) and Quantity Data Reports
Within the Cost and Software Data Reporting (CSDR) System

For several years my office has been working towards modernizing the format and content of the Cost and Software Data Reporting (CSDR) received by the Department. This effort has primarily taken the form of the Cost and Hour Report, also known as the "FlexFile," and the associated Quantity Data Report. The Data Item Descriptions (DIDs) for these formats -- DI-FNCL-82162 and DI-MGMT-82164 -- were approved in November of 2017. Since that time, we have worked with industry and the DoD cost estimating community to pilot these new formats to ensure that they provide the most cost-effective means of collecting the historical cost data the Department requires to develop credible cost estimates.

Beginning on May 15, 2019, the default cost reporting formats for new CSDR plans shall be the FlexFile and Quantity Data Reports in place of the legacy DD 1921 series formats (i.e., DD 1921, 1921-1, 1921-2, and 1921-5). Format tailoring, to include the use of the legacy formats, will be considered on a case-by-case basis through the current Cost Working Integrated Product Team (CWIPT) process. This policy on new cost reporting formats does not apply to CSDR plans approved prior to May 15, and any associated future revisions to those previously approved plans. However, subject to the approval of Government program offices and contracting officers for individual efforts, industry may choose to use these new DIDs in place of legacy DD 1921 series requirements for previously-approved CSDR plans.

Preparation instructions and training material can be found on the CADE website (<https://cade.osd.mil>). These materials include draft Contract Data Requirement Lists (CDRLs), which specify levels of acceptable DID tailoring in format and content, as well as more detailed implementation guidance.

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