**DATA ITEM DESCRIPTION**

**Title**: Cost and Hour Report (FlexFile)

**Number**: DI-FNCL-82162 **Approval Date**:

**AMSC Number**: 9868 **Limitation**:

**DTIC Applicable**: No **GIDEP Applicable**: No

**Preparing Activity**: CAPE **Project Number**: FNCL-2017-004

**USE/RELATIONSHIP:** The Cost and Hour Report (FlexFile) is the Department of Defense (DoD) system for collecting actual costs and hours related business data as part of the Cost and Software Data Reporting (CSDR). The resulting data repository serves as the primary source for contract cost and software data for many 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 FlexFile is structured around seven Data Groups that define the content required for the submission of FlexFile actual costs and related business data.

This Document and DD FORM 2794 may not apply to non-DoD programs. Non-DoD program offices and agencies should reference separate documentation for detailed application instructions on how to apply and mark data groups for FlexFile data submissions.

Reportable data required by this DID are defined in the following groups:

| **FlexFile** **Data** **Group Name** | **Data Group** |
| --- | --- |
| Report Metadata | A |
| DD FORM 2794 Data Elements | B |
| Reporting Entity Definitions and Remarks | C |
| Summary Elements | D |
| Actuals To Date (ATD) | E |
| Allocation Methodology (as required) | F |
| Forecasts At Completion (FAC)  | G |

* 1. Data Group A – Report Metadata: Provides metadata on the contract that allows the submitted data to be associated with other Data Groups and program data.
	2. Data Group B – DD FORM 2794 Data Elements: Documents WBS reporting elements and additional data tags, or identification to separate data items, as required in the DD FORM 2794.
	3. Data Group C – Definitions and Remarks: Provides information on the data elements defined in Data Group B necessary to understand the data element definition and content.
	4. Data Group D – Summary Elements: Provide top level cost data for major pieces of scope within the FlexFile submission, including Subtotal, General and Administrative (G&A), Facilities Capital Cost of Money (FCCOM), Undistributed Budget, Management Reserve, Fee, and Price.
	5. Data Group E – Actuals To Date (ATD): Captures original source actuals and reporting entity native functional labor and material categories, CLIN, recurring or nonrecurring, ***time phased*** ***by month (reporting entity accounting period)***. Additionally, the ATD must identify relations to the applicable DD FORM 2794 (Data Group B), Standard Functional Category.
	6. Data Group F – Allocation Methodology (as required): Used to provide insight into specific types of required allocations from the reporting entity’s distribution of ***original source*** (unallocated) costs to the data elements specified in the DD FORM 2794.
	7. Data Group G – Forecasts At Completion (FAC): Provides FAC by applicable WBS element as required by the DD FORM 2794.

**REQUIREMENTS:**

1. *References.* All references below will be made available at http://cade.osd.mil/policy.
	1. DoD Instruction (DODI) 5000.02, “Operation of the Defense Acquisition System,” (current version).
	2. DoDI 5000.73, “Cost Analysis Guidance and Procedures,” (current version).
	3. DoD 5000.04-M-1, “Cost and Software Data Reporting (CSDR) Manual,” (current version).
	4. MIL-STD-881, “Work Breakdown Structure for Defense Materiel Items,” (current version).
	5. OSD CAPE “Operating and Support Cost-Estimating Guide,” (current version).
	6. CSDR DD FORM 2794 Template and Process (current version).
	7. FlexFile Data Exchange Instructions (DEI) (current version).
	8. FlexFile File Format Specifications (FFS) (current version).
	9. FlexFile Implementation Guide (current version).
2. *Format*. Data Groups A through H shall be submitted electronically in accordance with the CAPE-approved FlexFile DEI/FFS, unless an alternative format has been specified in the contract requirements. The specific definition of the FlexFile DEI/FFS are provided under separate covers, (Reference g and h above). Electronic submittals shall be delivered to the OSD CAPE Defense Cost and Resource Center’s (DCARC’s) secure web-site using the Cost Assessment Data Enterprise (CADE) CSDR Submit-Review (CSDR-SR) system.
	* 1. All prior DD Form versions 1921, 1921-1, 1921-2, 1921-5, and CWBS Dictionary shall not be used to submit data to the DCARC under this DID, as specified in the DD FORM 2794.
		2. Uploading data to the DCARC requires use of either a DoD Common Access Card (CAC) or a DoD-approved External Certification Authority (ECA) certificate. For portal registration instructions, see http://cade.osd.mil/Files/CADE\_Portal\_Registration\_Instructions.pdf.

**GENERAL INSTRUCTIONS:** All reporting under this DID shall be in accordance with the approved CSDR DD FORM 2794.

1. Scope of Reporting.
2. Reporting entities shall capture all costs associated with the reporting contract. FlexFile reporting on fixed price contracts is not limited to the contract price. All contract costs accrued by the reporting entity, and the effect on the reporting entity’s profit, shall be reported even if these costs exceed the contract price.
3. All currency shall be reported with at least the precision of whole U.S. dollars. All hours shall be reported with at least the precision of whole hours. (In other words, fractions of dollars and/or hours are allowed. Do not report in thousands of dollars and/or hours.)
4. Reporting entities shall identify all costs and hours separately by direct and indirect categories.
5. Reporting entities shall report actual costs for all subcontractors, including subcontractors that directly report to the government, at price (i.e., including subcontractor Profit/Loss or Fee).
6. Security Requirements. FlexFiles shall be submitted to DCARC in accordance with this DID. Files shall be marked with the appropriate security classifications in Item 12 of Data Group A and proprietary/distribution statement in Item 13 of Data Group A. Only Unclassified documents should be submitted to the DCARC. Contact DCARC for special processing instructions for classified submissions, security concerns and/or other limited distribution requirements.

**PREPARATION INSTRUCTIONS**

1. **Data Group A – Metadata**

Program Name: The name given to the program. The Program Name shall be the same as Block 1a of the DD FORM 2794.

Phase or Milestone: The life cycle phase being reported. The Phase/Milestone shall be the same as Block 1b of the DD FORM 2794. Report all that apply:

1. Pre-A (Material Solution Analysis Phase),
2. A (Technology Maturation and Risk Reduction Phase),
3. B (Engineering and Manufacturing Development Phase),
4. C-LRIP (Low-Rate Initial Production),
5. C-FRP (Full-Rate Production), or
6. O&S (Operations and Support Phase)

Prime Mission Product: The most current official military designation for the reported product 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 DD FORM 2794.

1. For contract (or subcontract) DD FORM 2794 plans, the product being reported may have a different designation than the total program (e.g., “AN/APG-81 Radar” for the F-35 Radar contract DD FORM 2794 plan).
2. If the product does not have a military designation, enter the type of product being developed or procured, for example, radar.

Contract Number: The assigned prime contract number the prime contractor has with the government customer. This requirement is identical for both prime and direct-reporting subcontractors. The Approved Contract Number shall be the same as Block 9b of the DD FORM 2794.

Customer Name: Applies to direct-reporting subcontractor use only. Customer is the organization name of the prime reporting entity for whom the work on the subcontract is being performed. Otherwise NA (for “not applicable”).

Commodity Type: The category of materiel associated with the scope of work under contract, and may serve as the basis for the WBS (e.g., Aircraft Systems) according to the MIL-STD-881 (current version). This will be the same as Block 2 of the DD FORM 2794.

Approved DD FORM 2794 Plan Number: The approved number of the current DD FORM 2794 that authorized the collection of data for this report (which may have been updated since contract start).

DD FORM 2794 Plan Number: The Approved Plan Number shall be the same as Block 10a of the current DD FORM 2794.

Revision Number: The Revision number will be the same as Block 10b of the current DD FORM 2794.

Submission Event: Information for the report submission event:

1. Event ID: The submission event number for the report provided. This shall match Block 15a of the current DD FORM 2794.
2. Submission Event Name: The submission event name for the report provided. This shall match Block 15c of the current DD FORM 2794.
3. Event Type(s): This shall indicate whether the event type is a “Wildcard” as denoted by an “X” in Block 15d of the current DD FORM 2794.
4. Report Cycle: Report Type is one of the following: Initial; Interim; or Final. This shall match Block 15e of the current DD FORM 2794. Regardless of DD FORM 2794, “Final” Submission Events must meet ***both*** of the following two conditions:

Condition 1: The final end item(s) 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, and

Condition 2: 95% or more of all ATD costs associated with the Subtotal, G&A and FCCOM have been incurred relative to all costs the reporting entity expects to incur for each and every Order/Lot (defined in Item 4 of Data Group B) associated with the contract Subtotal, G&A, FCCOM and UB.

Refer to the CSDR Manual (Reference c above) for additional instructions.

1. Report As Of: The report as of date is defined as the day of the month reflected by the reporting entity’s internal financial reporting calendar that comes closest in terms of absolute value to the Report As Of Date provided by Block 15f of the DD FORM 2794. The format for the date shall be year, month, and day.
2. Resubmission Number: If the report is a resubmission, enter the resubmission number, starting with “1” for the first resubmission, “2” for the second resubmission, and so forth. Resubmissions will occur only with a signed memo by the DCARC director, otherwise, enter “0” for original submission.

Period of Performance: The dates for the contract period of performance. The format for the dates shall be year, month, and day.

1. Start Date: The actual contract work start date.
2. End Date: The latest revised estimate for period of performance end date for all contracted work.

Reporting Organization: Information for the organization actually performing and/or leading the work.

* 1. Organization Name: Name of the organization. This shall be the same as Block 9a.i of the DD FORM 2794.
	2. Division Name: Name of the division of the organization performing and/or leading the work, if applicable. This shall be the same as Block 9a.ii of the DD FORM 2794.
	3. CAGE Code: Commercial and Government Entity Code, or CAGE Code, is a unique identifier assigned to suppliers, to various government or defense agencies, as well as to government agencies themselves and also various organizations.
	4. Location: Location of the organization. This shall be the same as Block 9a.iii of the DD FORM 2794.

Point of Contact: Information for the person to contact for answers to any question about entries on the submission:

1. Name: Last Name, First name, and Middle Initial
2. Department: (Department within the reporting entity business unit)
3. Telephone Number: (including Area Code)
4. E-mail Address:

Classification: If unclassified, mark “Unclassified” in the security classification field. Contact DCARC for special processing instructions for classified submissions, security concerns and/or other limited distribution requirements. Only Unclassified documents should be submitted to the DCARC in accordance with this DID.

Proprietary/Distribution Statement: The reporting entity’s distribution statement for this data submission. Contact DCARC for special processing instructions for classified submissions, security concerns and/or other limited distribution requirements

Contract Type: If the data are reporting for a contract, enter the most appropriate contract type code for the contract for which data are being reported. If the contract type has not been determined yet, enter NA (for “not applicable”).



Date Prepared: The date of report preparation. The format for the date shall be year, month, and day.

Contract Price: Enter the total negotiated contract price of the effort contained in this report. If the data are in response to a solicitation, in accordance with DFARS sections 234.7101, 252.234-7003, and 252.234-7004, enter the total estimated contract price.

Contract Ceiling: Enter the amount of the contract ceiling, if applicable. Otherwise, enter “N/A” for “not applicable.”

1. **Data Group B – DD FORM 2794 Data Elements**

1. WBS Element: The WBS element reflective of Block 11 of DD FORM 2794.
2. Order/Lot: The Order/Lots as identified in Block 17 of DD FORM 2794. When appropriate, the Order/Lot will have sequence or fiscal year buy information associated with it.

 Examples include Technology Development (TD), Engineering and Manufacturing Development (EMD), Low Rate Initial Production (LRIP) #3, Full Rate Production (FRP) #5, and Operations and Support (O&S) FY17. Examples of Order/Lot Names on the same contract DD FORM 2794 plan include Lot 1, Lot 2, Lot 3, etc., or, Construction Preparation, Detailed Design & Construction, etc.

1. End Item: Uniquely identify a Platform, Model, Version, Flight, Variant, Kit or equivalent grouping or variant of a reported unit or system. The End Items shall be the same as Block 18 of the DD FORM 2794. There will always be at least one End Item on a FlexFile submission, which may be the same as the Program Name reported in Block 1a of the DD FORM 2794. Instead of naming each variant into elements of the WBS, the common WBS (provided in DD FORM 2794 Block 11) will be reported for each End Item (tagged per DD FORM 2794 Block 20).

 For example, a family of vehicles may have unique End Items for each variant bought, such as Cargo, Van, Tractor, Wrecker, Dump Truck, and Load Handling. Common material or software costs that span across End Items, if applicable, may also be given their own End Item. Common costs may, alternatively, be handled by using allocations (see Data Group F below).

1. Additional Data Fields #1-#12 *(as required)*: In addition to the mandatory DD FORM 2794 data fields listed above, the reporting entity may recommend or the government may ask for up to 12 additional data fields that ***already exist within, and are exportable from,*** the reporting entity's system(s). Inclusion of Additional Data Fields will be indicated in Block 10c of the DD FORM 2794 and will be further detailed in the remarks section.
2. **Data Group C – Definitions and Remarks**
3. WBS Element Definitions: The reporting entity determined definitions for the DD FORM 2794 WBS reporting elements as defined for Item 1 of Data Group B. The WBS Element Definition describes the effort and tasks associated with each WBS element at every reporting level identified in Block 11 of the DD FORM 2794.
4. The work content definition must include a short description of the process used to design, produce or sustain the product or service. The description must address the types of activities (e.g., design, production, analysis, management) included within the WBS element.
5. 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 reporting entity’s work.
6. Cost content definitions must include explanations of recurring versus nonrecurring 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.
7. WBS definitions must reflect only the scope of work to be performed. If work is not expected to occur for a given DD FORM 2794 WBS element, the WBS definition must indicate that this element is NA (for “not applicable”).
8. 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.
9. 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.
10. Remarks by DD FORM 2794 WBS Element: For reporting entities that have direct-reporting subcontractors, identify each direct-reporting subcontractor by name and division. 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). Include additional information that the reporting entity determines to be useful in providing context to the costs or hours associated with the WBS element.
11. Summary Remarks: Note any relevant information that could be used in the interpretation of the data. Use as many words as needed to convey relevant information. For example, document significant changes in make/buy decisions and during contract execution and from previous efforts that could influence understanding and analysis of the data.
12. **Data Group D: Summary Elements**

General Instruction: The Summary Elements as a part of Data Group D, defined below, will capture all incurred costs, in dollars, associated with the scope reflected in the DD FORM 2794, and will further be identified by each Order/Lot Name.

* + 1. Order/Lot: See definition for Item 2 of Data Group B.
		2. Subtotal: The total amount of incurred cost, in dollars, associated with the DD FORM 2794 WBS.
			1. Subtotal (Actuals To Date): The Subtotal costs, in dollars, that have been incurred up to and including the Report As Of Date consistent with Item 8d of Data Group A. Exclude G&A and FCCOM costs.
			2. Subtotal (Forecasts At Completion): The total forecasted costs, in dollars, associated with the DD FORM 2794 WBS that the reporting entity expects to incur over the course of the contract. Exclude G&A and FCCOM costs.
1. General and Administrative (G&A): Any appropriate G&A costs.
2. General and Administrative to Date: The G&A costs incurred to the contract up to and including the Report As Of Date consistent with Item 8d of Data Group A.
3. General and Administrative at Completion: Total forecasted costs, in dollars, associated with G&A that the reporting entity expects to incur over the course of the contract.
4. Undistributed Budget (UB): The total amount of budget applicable to contracted effort that has not yet been distributed to WBS elements. If the Subtotal (Forecasts At Completion) includes estimated distributions of existing UB then do not report those distributed UB costs here.
5. Management Reserve (MR): MR is a total amount of the overall contract budget held for management control purposes of unplanned, in-scope activities.
6. Facilities Capital Cost of Money (FCCOM): Any appropriate FCCOM costs.
7. Facilities Capital Cost of Money to Date: The amount of FCCOM costs incurred to the contract up to and including the Report As Of Date consistent with Item 8d of Data Group A.
8. Facilities Capital Cost of Money at Completion: Total amount of FCCOM the reporting entity expects to incur over the course of the contract.
9. Contract Fee: The dollar amount over and above allowable costs that is paid to the firm for contract performance.
10. Contract Fee to Date: The fee earned to date up to and including the Report As Of Date Consistent with Item 8d of Data Group A.
11. Contract Fee at Completion: The anticipated fee at completion. This may be a negative number if the reporting entity is incurring a loss on the effort being reported.
12. Contract Price: The total contract price applicable to the data reported for the submission.
13. Contract Price to Date: The price to date inclusive of to date subtotal costs, to date G&A, to date FCCOM, UB, MR, and to date Fee.
14. Contract Price at Completion: The price at completion inclusive of at completion subtotal costs, at completion G&A, at completion FCCOM, UB, MR, and at completion Fee.
15. **Data Group E – Actuals To Date (ATD)**

General Instruction: Data Group E defines the data items that monthly ATD (cost and hours) will be reported against and includes labor and material functional categories consistent with the forward pricing rate structure. Data must be reported for each WBS Element where an “X” has been marked in Block 12a from the approved DD FORM 2794. Omit the other WBS Elements. Data Group E also includes Items 1-4 of Data Group B, DD FORM 2794 Data Elements.

Reporting entities shall identify all costs and hours separately by direct and indirect categories.

1. Account: An ***account*** is defined as a point where actual costs and hours incurred are accumulated. The account is ***based on the reporting entity’s structure for accumulating and managing actuals at or below the WBS defined in the DD FORM 2794***.

Examples of accounts may include financial charge codes, control accounts, work packages, accounting transactions, or accounting line items of other similar hierarchies.

1. Reporting Period: The format for the date shall be year, month, and day. The specific Reporting Period start and end dates are determined by the reporting entity’s financial calendar. Each Reporting Period will represent a month, though it need not perfectly align with the first and last days of the standard calendar. If the reporting entity’s financial calendar is not on a monthly basis then this reporting period field must still be identified by month.
2. Reporting Period Start Date: Enter the first day of the Reporting Period.
3. Reporting Period End Date: Enter the last day of the Reporting Period. One of these reporting period end dates shall be the same as that provided by the reporting entity in Item 8d of Data Group A, which signifies the last day of reported actual cost and hours.
4. Contract Line Item Number (CLIN): The four-digit number between “0000” and “9999” that identifies a separate supply or service provided as part of the contract. Do not report the CLIN subline number or Accounting Classification Reference Number (ACRN). Refer to the CSDR Manual (Reference c above) for additional implementation instructions and exemptions.
5. Nonrecurring or Recurring: Represents nonrecurring or recurring labor hours, labor cost, or material dollars. Nonrecurring and Recurring costs are further defined in the CSDR Manual Glossary (Reference c above). The CSDR Manual provides additional guidance on how to identify nonrecurring and recurring costs should there be activities that do not clearly fall in one category or the other.
6. Nonrecurring: Report non-repetitive elements of development, investment or sustainment costs that generally do not vary with the quantity being produced or maintained, irrespective of life cycle phase and the appropriation.

Nonrecurring cost categories include product design and development (PD&D) activities, including those for modifications; system test and evaluation (ST&E) including ST&E for modifications; tooling; pre-production or pre-maintenance activities; design and development of support equipment, training, and data; and certain elements of systems engineering and program management.

1. Recurring: Report repetitive elements of development, investment, and sustainment costs that may vary with the quantity being produced or maintained, irrespective of system life cycle phase and appropriation.

Recurring cost categories include procurement, and production and maintenance activities; acceptance testing; maintenance and support equipment, training, and data; test articles built to an operational configuration; and certain elements of systems engineering and program management.

1. Functional Category: The reporting entity’s internal skills, functional departments, or rate categories that may serve as a basis for mapping to the Standard Functional Categories (Item 7 of Data Group E) below. If the reporting entity is subject to the Cost Accounting Standards (CAS), then entries into this Functional Category field must be consistent with the CAS disclosure statement and the categories negotiated in the Forward Pricing Rate (FPR) process. If requested, the reporting entity must be able to demonstrate the relationship between entries into the Functional Category and the categories in the CAS disclosure statement that align with the FPR categories. If the cost definition for the categories reported here differ from the CAS disclosure statement, the reporting shall note it in the Remarks (Item 3 of Data Group C).

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

1. Functional Overhead Category: Report the name of the functional overhead category associated with each element of cost and hour data. The functional overheard category reported must relate directly to that appearing in the CAS disclosure statement and negotiated in the FPR, if applicable. Entries into the Functional Overhead Category must describe the location or other discerning information if, for example, there are separate manufacturing overhead rates by location. If the costs and hour data does not have an applicable overhead category, such as for some elements of material or Other Direct Costs, then entries into this field may be left blank. Do not report categories for General & Administrative (G&A) costs or Facilities Capital Cost of Money (FCCOM) costs.
2. Standard Functional Category: Select the most appropriate Standard Functional Category from the following list depending on the character of the associated Functional Category and/or Account. The reporting entity does not need to report to all the following required categories, only the most applicable. Some categories are only applicable to one of either acquisition or sustainment work.

The FlexFile provides two tiers of Standard Functional Categories. At a minimum, reporting entities are required to report costs and hours to the Tier 1 Standard Functional Categories. Tier 2 Standard Functional Categories allow for more detailed insight, if the reporting entity captures costs in a manner that facilitates reporting to this level. The reporting entity has the option of whether or not it will report to the Tier 2 Standard Functional Categories.

Refer to the FlexFile DEI/FFS and FlexFile Implementation Guide (References g, h, and i above) for instructions on how to report to the Tier 1 (required) and Tier 2 (optional) Standard Functional Categories. Note that G&A and FCCOM costs are optional for the reporting entity to provide and may be withheld completely from this section. However, if the reporting entity elects to report G&A and FCCOM as part of the Actuals To Date (ATD) data, tagging to G&A and FCCOM is required.

1. Direct Engineering Labor (Hours and Dollars): This is a Tier 1 (required) Standard Functional Category applicable to both Acquisition and Sustainment efforts. Engineering includes 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.
2. Engineering Labor Overhead (Dollars): This is a Tier 1 (required) Standard Functional Category applicable to both Acquisition and Sustainment efforts. It includes all indirect engineering costs and fringe, but excludes 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.
3. Direct Manufacturing Other Labor (Hours and Dollars): This is a Tier 1 (required) Standard Functional Category applicable to Acquisition efforts only. The effort expended to manufacture a product or end item that meets any of the Tier 2 definitions below.
	* + - 1. Direct Manufacturing Support Labor (Hours and Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to Acquisition efforts only. It includes support to the manufacturing and maintenance processes such as planning, material handling, quality control, and tool maintenance. 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.
				2. Direct Manufacturing Tooling Labor (Hours and Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to Acquisition efforts only. Manufacturing Tooling is a labor cost element of the Manufacturing Operations functional category that includes the effort and costs expended to acquire, manufacture, maintain, or replace original equipment and manufacturing aids. It does not include the cost of procuring tooling materials or equipment from an external supplier.
				3. Direct Manufacturing Other Labor (Hours and Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to Acquisition efforts only. Entries into this category may pertain to Direct Manufacturing Touch, Support, or Tooling Labor if the reporting entity cannot clearly segregate those elements. It may also contain Direct Manufacturing labor elements that do not match the Touch, Support, or Tooling elements above.
4. Direct Manufacturing Touch Labor (Hours and Dollars): This is a Tier 1 (required) Standard Functional Category applicable to Acquisition efforts only. It includes the fabrication, assembly, integration, application of paint and coatings, and functional testing of a product or end item, and may include certain types of quality control.
5. Manufacturing Operations Labor Overhead (Dollars): This is a Tier 1 (required) Standard Functional Category applicable to Acquisition efforts only. This category covers Direct Manufacturing Touch and 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.
6. Direct Maintenance Other Labor (Hours and Dollars): This is a Tier 1 (required) Standard Functional Category applicable to Sustainment efforts only. Direct Maintenance Operations Labor is the effort expended to maintain a product or end item that meets any of the Tier 2 definitions below.
	* + - 1. Direct Maintenance Support Labor (Hours and Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to Sustainment efforts only. Maintenance support functions include planning, material handling, tool maintenance, and quality control efforts.
				2. Direct Maintenance Other Labor (Hours and Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to Sustainment efforts only. Entries into this category may pertain to Direct Maintenance Touch or Support Labor if the reporting entity cannot clearly segregate those elements. It may also contain Direct Maintenance labor elements that do not match the Touch or Support elements above.
7. Direct Maintenance Touch Labor (Hours and Dollars): This is a Tier 1 (Required) Standard Functional Category applicable to Sustainment efforts only. It includes the effort and costs expended for hands-on post-production maintenance of final prime mission product items, and may include certain types of quality control.
8. Maintenance Operations Labor Overhead (Dollars): This is a Tier 1 (required) Standard Functional Category applicable to Sustainment efforts only. It covers Direct Maintenance Touch and Maintenance Support Labor functions. Maintenance Operations Overhead consists of all indirect costs, including fringe, but excluding G&A expenses.
9. Other Direct Costs Not Shown Elsewhere (Hours and Dollars): This is a Tier 1 (required) Standard Functional Category applicable to both Acquisition and Sustainment efforts. Direct costs not assigned to the Engineering, Manufacturing Operations, Maintenance, or Materials functions are included in Other Direct Costs Not Shown Elsewhere. This category includes labor and non-labor costs that meet any of the Tier 2 definitions below.
10. Direct Program Management Labor (Hours and Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. It includes 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.
11. Direct Other Labor (Hours and Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. It includes any labor category that does not align with the engineering, manufacturing operations, maintenance, or program management functional cost categories. It may include Direct Program Management labor if the reporting entity cannot clearly segregate those elements, as well as any other direct labor costs incurred by the reporting entity that does not match the definitions listed above.
12. Direct Services (Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. It includes subcontracted services not delivering a physical product that are a direct charge to the program. Examples might include information technology support, engineering support, consultants, etc. Do not include services that are an overhead cost.
13. Other Direct Non-Labor (Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. It includes direct non-labor costs such as 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. It may include Direct Services if the reporting entity cannot clearly segregate those elements, as well as any other direct non-labor costs incurred by the reporting entity that does not match the definitions listed above or below.
14. Other Overhead (Dollars): This is a Tier 1 (required) Standard Functional Category applicable to both Acquisition and Sustainment efforts. Other Overhead includes all functions tagged to Other Direct Costs Not Shown Elsewhere, including Program Management, Services, Travel, etc. Other Overhead consists of all indirect costs, including fringe, but excluding G&A expenses.
15. Direct Materials (Dollars): This is a Tier 1 (required) Standard Functional Category applicable to both Acquisition and Sustainment efforts. Direct Materials is defined as the dollars paid for material items that meet any of the Tier 2 definitions below.
16. Direct-Reporting Subcontractor (Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. It includes the total price of all direct-reporting subcontracts. Subcontractor costs that do not directly report a FlexFile should be reported in one of the other material categories below based upon the nature and characteristics of the product provided.
17. Intercompany Work Orders (IWO) (Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. An IWO is work completed by a separate business unit of the reporting entity.
18. Purchased Parts (Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. Purchased Parts are cost elements 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.
19. Purchased Equipment (Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. Purchased Equipment is 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.
20. Raw Materials (Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. Raw Materials are cost elements 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.
21. Direct Tooling and Equipment (Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. It includes 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.
22. Other Material (Dollars): This is a Tier 2 (optional) Standard Functional Category applicable to both Acquisition and Sustainment efforts. Other Materials is a cost element of the Materials functional category that may pertain to Direct-Reporting Subcontractor, IWO, Purchased Parts, Purchased Equipment, Raw Materials, or Tooling and Equipment if the reporting entity cannot clearly segregate those elements. It may also contain other Direct Material elements that do not match any of the Direct Materials definitions for Tier 2 above.
23. Material Overhead (Dollars): This is a Tier 1 (required) Standard Functional Category applicable to both Acquisition and Sustainment efforts. All indirect material costs relating to Direct Materials (including Direct-Reporting Subcontractors and IWO), 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.
24. General and Administrative (G&A) (Dollars): This is a Tier 1 (required) Standard Functional Category applicable to both Acquisition and Sustainment efforts. 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.

***The reporting entity has the choice of whether to report G&A costs along with the Actuals To Date information, or to withhold G&A entirely from this Data Group; if the reporting entity elects to report G&A, then it must be applied for all direct-charges and identification of G&A as a functional category is required.***

1. Facilities Capital Cost of Money (FCCOM) (Dollars): This is a Tier 1 (required) Standard Functional Category applicable to both Acquisition and Sustainment efforts. 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.

***The reporting entity has the choice of whether to report FCCOM costs along with the Actuals To Date information, or to withhold FCCOM entirely from this Data Group; if the reporting entity elects to report FCCOM, then it must be applied for all direct-charges and identification of FCCOM as a functional category is required.***

1. Unit/Sublot *(as required)*: Identifies the unique sequential unit number produced for each Order/Lot and End Item as defined in Blocks 17 and 18 of the DD FORM 2794, respectively. This data field will be reported if the particular Order/Lot and End Item has Unit Reporting applied (as denoted by an “X” in Block 19c of the DD FORM 2794). If reporting to a Sublot (i.e., batches of units), then enter the First Unit Number and Last Unit Number of the Sublot.

When unit reporting applies, the only elements that must be identified by Unit/Sublot are those which match the Standard Functional Category of “Direct Manufacturing Touch Labor (Hours and Dollars)” or “Direct Maintenance Touch Labor (Hours and Dollars),” defined in Items 9d and 9g of Data Group E. In other words, Unit/Sublot reporting does not require identification by any element associated with any other Standard Functional Category.

Refer to the FlexFile DEI/FFS and the FlexFile Implementation Guide (References g, h, and i above) for more instructions on reporting to Unit/Sublot.

1. WBS Element: See definition for Item 1 of Data Group B.
2. Order/Lot: See definition for Item 2 of Data Group B.
3. End Item: See definition for Item 3 of Data Group B.
4. Additional Data Fields #1-#12 *(as required)*: See definition for Item 4 of Data Group B.
5. Actuals To Date (Dollars): The actual cost as captured, with at least the precision of whole dollars (fractions of dollars are allowed). Reporting entities shall report all direct costs before applying indirect rates and identify indirect costs separately.
6. Actuals To Date (Labor Hours): The actual labor hours as captured, with at least the precision of whole hours (fractions of hours are allowed). Reporting entities shall report all direct hours before applying indirect rates and identify indirect costs separately.
7. **Data Group F – Allocation Methodology (as required)**

General Instructions: Allocations may be performed by the reporting entity in order to meet the reporting requirements specified in the DD FORM 2794. Of the various allocations the reporting entity may perform, the FlexFile only supports insight into four specific types of allocations:

1. WBS: Allocation of actuals from reporting entity’s internal WBS to the DD FORM 2794 WBS defined in Item 1 of Data Group B.
2. Order/Lot: Allocation of actuals to Order/Lot, as specified in the DD FORM 2794 defined in Item 2 of Data Group B.
3. End Item: Allocation of actuals to an End Item, as specified in the DD FORM 2794 defined in Item 3 of Data Group B.
4. Unit/Sublot: Allocation of actuals to a Unit/Sublot, as required in the DD FORM 2794 defined in Items 8 of Data Group E.

Actuals should be derived from the accounting system and summarized to the WBS structure reflected in the DD FORM 2794. The DD FORM 2794 planning process, described in reference manual, discourages allocations but recognizes that allocations may be necessary to support the DD FORM 2794 or to report data in proper context for its intended use. Refer to the FlexFile DEI/FFS (References g and h above) for additional instructions.

1. Allocation Method: Identify Allocation methodology ID per the DEI/FFS.
2. **Data Group G – Forecasts At Completion (FAC) by WBS Element (as required by DD FORM 2794)**

General Instructions: Report Forecasts At Completion (FAC) for each WBS Element where an “X” has been marked in Block 12f and for each identified Order/Lot in the DD FORM 2794.

The DD FORM 2794 may stipulate identification of FAC by other fields in addition to the WBS Element Code, as indicated in Bock 10c of DD FORM 2794.

Although the reporting entity may elect to report the FAC from its Electronic Industries Alliance (EIA) 748 Compliant Earned Value Management System (EVMS), there is no requirement that the FAC originate from the entity’s Estimate At Completion (EAC) or any other derivative within EVMS.

Refer to the FlexFile DEI/FFS (References g and h above) for tailoring FAC data exchange and formatting instructions.

1. Forecasts At Completion (Dollars): Forecasts At Completion in dollars with at least the precision of whole dollars (fractions of dollars are allowed). The FAC shall represent the entirety of contracted work scope.
2. Forecasts At Completion (Labor Hours): Forecasts At Completion in hours with at least the precision of whole hours (fractions of hours are allowed). The FAC shall represent the entirety of contracted work scope.

**END OF DI-FNCL-82162**