THE COST AND HOUR REPORT (FLEXFILE) AND QUANTITY DATA REPORT EXCEL-COMPATIBLE SUBMISSION GUIDANCE

OFFICE OF THE SECRETARY OF DEFENSE
COST ASSESSMENT AND PROGRAM EVALUATION
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The document provides guidance for submission of the CSDR Cost and Hour Report (FlexFile) using an Excel-compatible file (e.g. XLS or CSV) as an alternative to using the JSON Data Model outlined in the File Format Specification (FFS) and Data Exchange Instructions (DEI).

As a general rule, ensure all elements are included and guidelines followed as outlined in the approved FlexFile Data Item Description (DID), approved DD Form 2794 (CSDR Plan), and approved Contract Data Requirements List (CDRL).

Please refer to the DID or the FlexFile and Quantity Data Report Implementation Guidance for definitions and explanations of any of the data fields.

Part 1 – Metadata and Structures

The data submitted must use an Excel-compatible format (e.g. XLS or CSV)

☐ Indicate if any of the following apply to the submitted Flexile (example: separate tab, comment, data field, etc.):

- Tier 2 "Detailed" Standard Functional Categories are included as part of the Actual Cost-Hour Data[1]
- General and Administrative (G&A) data is included as part of the Actual Cost-Hour Data[2]
- Facilities Capital Cost of Money (FCCOM) data is included as part of the Actual Cost-Hour Data[3]
- Forecasts At Completion (FAC) are further broken out by Nonrecurring and Recurring[4]
- FAC are further broken out by Standard Functional Categories[5]

☐ Ensure that the metadata is provided as a separate table and includes all data fields outlined in Data Group A of the approved DID.

- Use the Enumeration Tables at the end of this document as a guideline to identify: Phase or Milestone, Contract Type, Appropriation Type, and Report Cycle.

☐ Provide separate tables with the unique values that make up the following data fields outlined in Data Group E of the approved DID: Order/Lot, End Item, WBS, CLIN, Functional Category, Functional Overhead Category, Reporting Periods, Unit/Sublots (if applicable). These will be values used to populate the corresponding data fields in the Actual Cost-Hour table.

- Ensure that Order/Lot, End Item, and WBS are compliant with the approved CSDR plan. If needed, provide a key to map contractor native values to the necessary Order/Lot, End Item, and/or WBS element.

☐ Ensure that ALL the Summary Elements outlined in Data Group D of the approved DID are reported in a separate data table.

- Ensure that the Subtotal is exclusive of G&A and FCCOM.
- Ensure Summary Elements are provided by the Order/Lots tags indicated in the approved CSDR Plan.

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[1] See Data Group E, section 7 of the approved FlexFile DID and section 7b of the Implementation Guide for more information.

[2] See section Data Group E, 7m and 7n of the approved FlexFile DID and section 7a of the Implementation Guide for more information.

[3] See section Data Group E, 7m and 7n of the approved FlexFile DID and section 7a of the Implementation Guide for more information.

[4] See Data Group G and section 6b of the implementation guide for more information

[5] See Data Group G and section 6c of the implementation guide for more information

☐ If allocations are required as outlined by Data Group F of the approved DID, then ensure the allocation methodology is properly reported in accordance to the following guidelines (see figure 1):

- If a record in the Actuals Cost-Hour Data table requires an allocation applied in order to map the reported actual dollars and labor hours to a WBS element, End Item, Order/Lot, and/or Unit/Sublot (if applicable), then provide the allocation that is required. If a record requires an allocation, then those four data fields for that that record should be blank.
- In a separate table, the allocation methodology should outline which WBS element, End Item, Order/Lot, and Unit/Sublot (if applicable) each record maps to.
- It is assumed that if a WBS element, End Item, Order/Lot, or Unit/Sublot (if applicable) is blank, then it is either 1) a data entry error or 2) allocations are required.

Actual Cost-Hour Data Table

Account	WBS ID	End Item	Order/Lot	Allocation ID	Dollars	Hours
ABC0001	1.2.2.1	Variant A	LRIP 1		$10,000.00	100.00
ABC0002	1.2.2.2	Variant A	LRIP 1		$10,000.00	100.00
ABC0003	1.2.2.3	Variant A	LRIP 1		$10,000.00	100.00
ABC0004				1	$10,000.00	100.00
ABC0005				2	$10,000.00	100.00
					$50,000.00	500.00

Allocation ID	Name	Method
1	Allocation 1	Percentage
2	Allocation 2	Percentage

Allocation Tables

Allocation ID	WBS ID	End Item	Order/Lot	Percent
1	1.2.2.1	Variant B	LRIP 2	50%
1	1.2.2.2	Variant B	LRIP 3	50%
2	1.2.2.1	Variant C	LRIP 2	75%
2	1.2.2.2	Variant C	LRIP 3	25%

Transposed Table

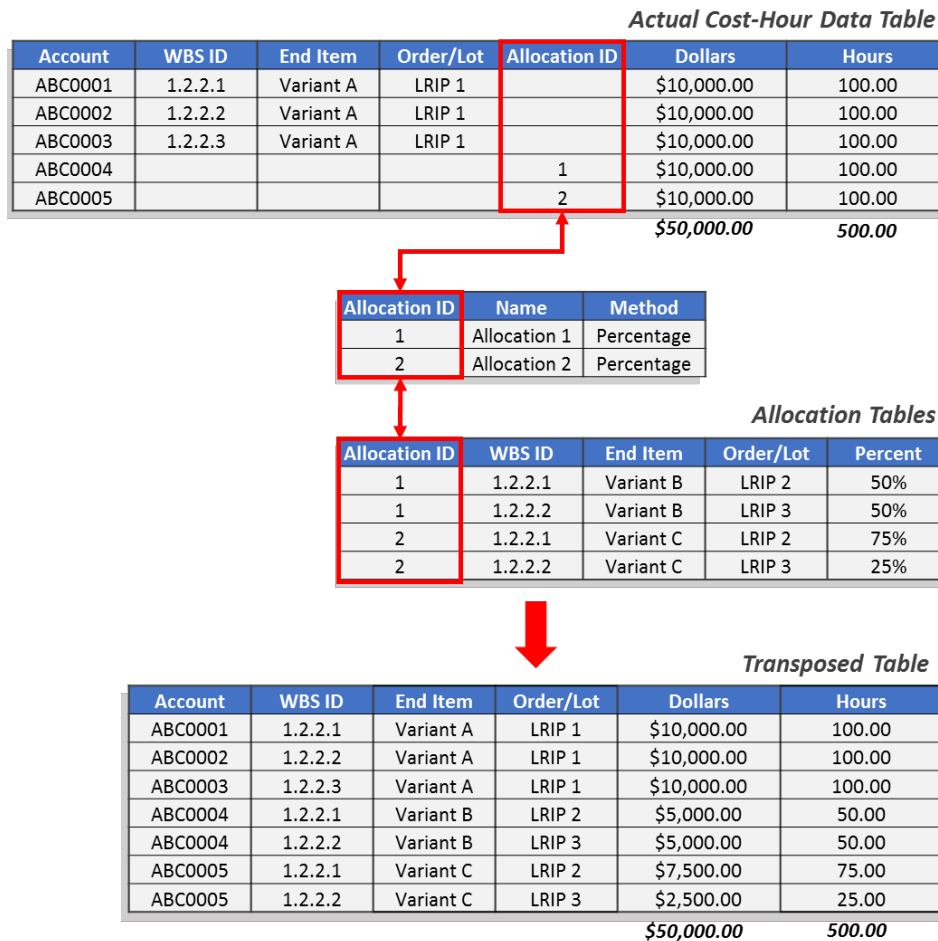| Account	WBS ID	End Item	Order/Lot	Dollars	Hours
ABC0001	1.2.2.1	Variant A	LRIP 1	$10,000.00	100.00
ABC0002	1.2.2.2	Variant A	LRIP 1	$10,000.00	100.00
ABC0003	1.2.2.3	Variant A	LRIP 1	$10,000.00	100.00
ABC0004	1.2.2.1	Variant B	LRIP 2	$5,000.00	50.00
ABC0004	1.2.2.2	Variant B	LRIP 3	$5,000.00	50.00
ABC0005	1.2.2.1	Variant C	LRIP 2	$7,500.00	75.00
ABC0005	1.2.2.2	Variant C	LRIP 3	$2,500.00	25.00
				$50,000.00	500.00

Figure 1 – Allocation Methodology. Contractor should provide two additional tables if allocations are applicable. One that outlines the unique allocation methods and one that outlines the application of those allocation methods. The contractor is not required to perform the allocations themselves. The "Transposed Table" is an example of what an analyst can do with the allocation information.

Part 2 – Actual Cost-Hour Data

The data submitted must use an Excel-compatible format (e.g. XLS or CSV). The Data Fields for this table can be found in Data Group E of the approved FlexFile DID.

☐ Ensure that Actuals To Date (ATD) dollars and labor hours are tagged to the applicable WBS Elements indicated in the approved CSDR Plan.
- Ensure each record in the Actual Cost-Hour Data table include either a WBS element, or an indication that it requires an allocation to a WBS element.
- Ensure all dollars and labor hours are tagged to the lowest level of the WBS. No dollars and hours should be tagged to a parent level or summary level WBS Elements.
- Ensure that WBS Element IDs are entered as text characters versus numeric characters. For example, WBS 1.10 should not read as 1.1, if applicable.
- If needed, provide a key to map contractor native fields to the necessary WBS element as outlined in the approved CSDR plan.

☐ Ensure that ATD dollars and labor hours are mapped to the End Item and Order/Lot tags indicated in the approved CSDR Plan.
  ☐ Ensure each record in the Actual Cost-Hour Data table include either an End Item tag, Order/Lot tag, or an indication that it requires an allocation to an End Item or Order/Lot tag.
  ☐ Please see the Implementation Guide for situations where the scope of work changes and a new tag must be applied.
  ☐ If needed, provide a key to map contractor native fields to the necessary End Item and/or Order/Lot

☐ Ensure that ATD dollars and labor hours are tagged as either Nonrecurring or Recurring.
- Ensure each record in the Actual Cost-Hour Data table includes either a Nonrecurring or Recurring tag.
- Use the Enumeration Tables at the end of this document as a guide. If needed, provide a key to map contractor native fields to the Nonrecurring or Recurring tags.

☐ Ensure that each record in the Actual Cost-Hour Data table has, at least, the Tier 1 Standard Functional Categories outlined in the DID.
- Ensure each record in the Actual Cost-Hour Data table include, at least, a Tier 1 Standard Functional Category.
- If the reporting entity chooses to report the Tier 2 Standard Functional Categories, then only use the Tier 2 Standard Functional Categories outlined in the DID. There is an inherent relationship that allows the Tier 1 categories to be derived from the reported Tier 2 categories.

- If the reporting entity chooses to report the Tier 2 Standard Functional Categories, then indicate as such as part of the Part 1 guidance.
- Use the Enumeration Tables at the end of this document as a guide. If needed, provide a key to map contractor native fields to the necessary Standard Functional Categories.

☐ Ensure that ATD dollars and labor hours are reported against a Contract Line Item Number (CLIN).
- Ensure each record in the Actual Cost-Hour Data table includes a CLIN reference.
- Ensure that CLIN includes the four digit number that identifies a separate supply or service provided as part of the contract.
- If needed, provide a key to map contractor native fields to the necessary CLIN.

☐ Ensure that the ATD dollars and labor hours are tagged to a Reporting Period Start Date and a Reporting Period End Date.
- Ensure each record in the Actual Cost-Hour Data table includes a Reporting Period.
- Ensure that each reporting period contains a month, day, and year.
- If reporting time phased data (i.e. reporting period greater than cumulative to date), ensure that the entire reporting calendar is reported as a supplemental table as part of Data Structure I – Metadata and Structure, even for future periods, until the estimated completion date.
- Ensure that there are no overlapping dates and that the Start Date is one day later than the End Date of the previous period.

☐ If ATD dollars and labor hours are reported by Unit or Sublot, the Standard Functional Category should indicate either "Direct Manufacturing Touch Labor (Hours and Dollars)" or "Direct Maintenance Touch Labor (Hours and Dollars)". Unit/Sublot reporting does not require identification by any other Standard Functional Category.
- If ATD dollars and labor hours are reported by Unit or Sublot, ensure that the necessary records in the Actual Cost-Hour Data table include a First Unit/Sublot and Last Unit/Sublot.

☐ If reporting G&A and/or FCCOM as part of the ATD dollars and labor hours, ensure the Standard Functional Category for each applicable record reflects either "General and Administrative (G&A)" or "Facilities Capital Cost of Money (FCCOM)".
- If reporting G&A and FCCOM as part of the ATD, then ensure the total G&A and FCCOM are reported in the Summary Elements.
- Use the Enumeration Tables at the end of this document as a guide. If needed, provide a key to map contractor native fields to the necessary Standard Functional Categories.

□ The intent is for the contractor to use their pricing categories to map to the Standard Functional Categories. As such, the Functional Category data field should be utilized to distinguish between direct and overhead costs.

- Ensure that for each record associated with Direct Labor, the Functional Category is populated with the applicable pricing category according to the contractor's Forward Pricing Rate Agreement (FPRA) and the Overhead Functional Category is populated with the applicable overhead category according to the contractor's FPRA.
- If reporting dollars and hours in one column (or two distinct columns) ensure for each record associated with Overhead, there is a Functional Category populated with the applicable overhead category according to the contractor's FPRA. The Functional Overhead Category should be blank (an example is shown below in figure 2).
- If reporting dollars and hours in one column (or two distinct columns) ensure that each record associated with G&A and FCCOM that the Functional Category indicates as such. The Functional Overhead Category should be blank (an example is shown below in figure 2).
- Data can be provided as such where hours, direct dollars, overhead dollars, etc., are provided as distinct data fields.

Functional Category	Functional Overhead Category	Standard Functional Category	$	Hrs
Engineer_Design	Engineer OH	Direct Engineering Labor	$1000	10
Engineer OH	-	Engineering Labor Overhead	$250	
G&A	-	General and Administrative	$100	
FCCOM	-	Facilities Capital Cost of Money	$50	

Figure 2 – Functional Category and Functional Overhead Category. Functional Overhead Category will only be populated for direct labor charges to indicate what overhead is applicable.

□ If providing a column with a header that does not align with a required FlexFile field, provide a key indicating which elements align with the approved elements of the DID, CSDR Plan, and CDRL.

- If there are more than one column that satisfies a data field requirement, then indicate as such.

□ If providing a value for a data field which requires a key to map to the required FlexFile reporting elements, ensure that it is provided as a supplemental table. This also applies to data fields that provide further context to the data submitted.

Data Structure 3 – **Supplemental Data**

The data submitted must use an Excel-compatible format (e.g. XLS or CSV).

☐ Ensure that each item in Data Group C – Definitions and Remarks are reported as separate data tables. This includes WBS Element Definitions (i.e. the CWBS dictionary), Remarks by DD FORM 2794 WBS Element, and Summary Remarks.

☐ Ensure Summary Remarks and Remarks by WBS Element are provided by the Order/Lots indicated in block 17 of the approved CSDR Plan.

☐ Ensure that FACs are reported at the WBS level indicated on the approved CSDR DD FORM 2794. This will be at a minimum WBS level and Order/Lot with additional tailoring to include Nonrecurring or Recurring and the Standard Functional Category (approved CSDR DD FORM 2794 will indicate whether or not Nonrecurring or Recurring and Standard Functional Category will be required for FACs).
- If G&A and FCCOM are included as part of the FAC dollars and hours, ensure that those dollars and hours are identified as G&A and FCCOM.

Enumeration Tables

Enumeration	Phase or Milestone Enumeration	
Values	ID	Name
	PRE_A	Pre-A
	A	A
	B	B
	C_LRIP	C-LRIP
	C_FRP	C-FRP
	O_AND_S	O&S
	MULTIPLE	Multiple
Use Constraints		

Enumeration	Appropriation Type Enumeration	
Values	ID	Name
	RDTE	RDT&E
	PROCUREMENT	Procurement
	O_AND_M	O&M
Use Constraints		

Enumeration	Contract Type Enumeration	
Values	ID	Name
	CS	Cost Sharing
	CPAF	Cost Plus Award Fee
	CPFF	Cost Plus Fixed Fee
	CPIF	Cost Plus Incentive Fee
	CPIF_PI	Cost Plus Incentive Fee (with Performance Incentives)
	FFP	Firm Fixed Price
	FPIF	Fixed Price Incentive, Firm Target
	FPIST	Fixed Price Incentive, Successive Targets
	FPIST_PI	Fixed Price Incentive, Successive Targets (with Performance Incentives)
	FPIFT_PI	Fixed Price Incentive, Firm Targets (with Performance Incentives)
	FPAF	Fixed Price Award Fee
	FP_EPA	Fixed Price with Economic Price Adjustment
	FP_PPR	Fixed Price with Prospective Price Redetermination
	FCP_RPR	Fixed Ceiling Price with Retroactive Price Redetermination
	FFP_LOET	Firm Fixed Price, Level of Effort Term
	IDIQ	Indefinite Delivery Indefinite Quantity
	LC	Letter Contract and Undefinitized Contractual Action (UCA)
	TM	Time and Materials
	OTHER	Other
	MULTIPLE	Multiple
Use Constraints		

Enumeration	Report Cycle Enumeration	
Values	ID	Name
	INITIAL	Initial
	INTERIM	Interim
	FINAL	Final
Use Constraints		

Enumeration	**Nonrecurring or Recurring Enumeration**	
Values	ID	Name
	NONRECURRING	Nonrecurring
	RECURRING	Recurring
Use Constraints		

Enumeration	Standard Category Tier 1 Enumeration	
Values	ID	Name
	DIRECT_ENGINEERING_LABOR	Direct Engineering Labor
	ENGINEERING_LABOR_OVERHEAD	Engineering Labor Overhead
	DIRECT_MANUFACTURING_TOUCH_LABOR	Direct Manufacturing Touch Labor
	DIRECT_MANUFACTURING_OTHER_LABOR	Direct Manufacturing Other Labor
	MANUFACTURING_OPERATIONS_LABOR_OVERHEAD	Manufacturing Operations Labor Overhead
	DIRECT_MAINTENANCE_TOUCH_LABOR	Direct Maintenance Touch Labor
	DIRECT_MAINTENANCE_OTHER_LABOR	Direct Maintenance Other Labor
	MAINTENANCE_OPERATIONS_LABOR_OVERHEAD	Maintenance Operations Labor Overhead
	OTHER_DIRECT_COSTS	Other Direct Costs
	OTHER_OVERHEAD	Other Overhead
	DIRECT_MATERIALS	Direct Materials
	MATERIAL_OVERHEAD	Material Overhead
	GENERAL_AND_ADMINISTRATIVE	General & Administrative
	FACILITIES_CAPITAL_COST_OF_MONEY	Facilities Capital Cost of Money
Use Constraints		

Enumeration	Detailed Standard Category Tier 2 Enumeration	
Values	ID	Name
	DIRECT_ENGINEERING_LABOR	Direct Engineering Labor
	ENGINEERING_LABOR_OVERHEAD	Engineering Labor Overhead
	DIRECT_MANUFACTURING_TOUCH_LABOR	Direct Manufacturing Touch Labor
	DIRECT_MANUFACTURING_SUPPORT_LABOR	Direct Manufacturing Support Labor
	DIRECT_MANUFACTURING_TOOLING_LABOR	Direct Manufacturing Tooling Labor
	DIRECT_MANUFACTURING_OTHER_LABOR	Direct Manufacturing Other Labor
	MANUFACTURING_OPERATIONS_LABOR_OVERHEAD	Manufacturing Operations Labor Overhead
	DIRECT_MAINTENANCE_TOUCH_LABOR	Direct Maintenance Touch Labor
	DIRECT_MAINTENANCE_SUPPORT_LABOR	Direct Maintenance Support Labor
	DIRECT_MAINTENANCE_OTHER_LABOR	Direct Maintenance Other Labor
	MAINTENANCE_OPERATIONS_LABOR_OVERHEAD	Maintenance Operations Labor Overhead
	DIRECT_PROGRAM_MANAGEMENT_LABOR	Direct Program Management Labor
	DIRECT_OTHER_LABOR	Direct Other Labor
	DIRECT_SERVICES	Direct Services
	OTHER_DIRECT_NON_LABOR	Other Direct Non-Labor
	OTHER_OVERHEAD	Other Overhead
	DIRECT_REPORTING_SUBCONTRACTOR	Direct-Reporting Subcontractor
	INTERCOMPANY_WORK_ORDERS	Intercompany Work Orders
	PURCHASED_PARTS	Purchased Parts
	PURCHASED_EQUIPMENT	Purchased Equipment
	RAW_MATERIALS	Raw Materials
	DIRECT_TOOLING_AND_EQUIPMENT	Direct Tooling and Equipment
	OTHER_MATERIAL	Other Material
	MATERIAL_OVERHEAD	Material Overhead
	GENERAL_AND_ADMINISTRATIVE	General & Administrative
	FACILITIES_CAPITAL_COST_OF_MONEY	Facilities Capital Cost of Money
Use Constraints		