COST AND SOFTWARE DATA REPORTING (CSDR) READINESS REVIEW GUIDE

OFFICE OF THE SECRETARY OF DEFENSE

COST ASSESSMENT AND PROGRAM EVALUATION

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This document provides an overview of the CSDR Readiness Review procedures.

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Overview

The Cost and Software Data Reporting (CSDR) Readiness Review (CSDR-RR), previously known as the Post Award Meeting, is a collaborative discussion between the reporting entity (e.g., contractor, subcontractor, Government depot, lab) and the Cost Working Integrated Product Teams (CWIPT)[1]. CSDR data is used by the Program Office, Service Cost Agencies, and OSD CAPE, and it is essential that the reports capture data accurately and are submitted in a timely manner. The objective of the meeting is to ensure the reporting entity is prepared and able to meet the CSDR reporting requirements as defined in the CSDR plan included in the contract[2] and, if applicable, as required by Defense Federal Acquisition Regulation Supplement (DFARS) *252.234-7003 and 252.234-7004, Cost and Software Data Reporting*. Successful compilation of the CSDR-RR meets the requirements found in DFARS 242.503-2 Readiness Review (*previously known as the Post Award) Meeting Procedures* (The CSDR DFARS clauses and provisions are currently under revision. An update to this guide will be incorporated once the DFARS is finalized). At the CSDR-RR, the reporting entity shall review both how their accounting system will fulfill their CSDR reporting requirements using unambiguous cost account mapping and minimal allocations, as well as how other information systems will fulfill their CSDR Cost, Software, Technical, and Maintenance and Repair Parts Data reporting requirements, if applicable. The CWIPT will review the CSDR plan with the reporting entity and together, identify any mutually agreeable revisions that would result in a more accurate CSDR reporting given the reporting entity's technical or design approach, accounting, and other information systems. The CWIPT and reporting entity may also review alternative data deliverables that potentially may be utilized to provide data on maintenance activities in lieu of the Technical and Maintenance & Repair Parts Data Report CSDR deliverable. After completing the CSDR-RR the reporting entity will be aware of how it will set up their cost and software data collection approach from the beginning of the contract so that deliverables will conform to the CSDR plan and associated Data Item Descriptions (DID) instructions. The reporting entity should present its Resource Distribution Table (RDT) in order to identify either known or anticipated subcontractors that qualify as direct CSDR reporting subcontractors. The CWIPT will review the RDT and consider which subcontractors may qualify for a CSDR subcontractor waiver or will setup subcontractor CSDR plans for the identified subcontractors.

Policy

CSDR-RRs are required for all new contracts that include a CSDR plan. The DFARS clause 242.503-2 part (b) formally addressed the CSDR-RR Meeting:

> *For contracts that include the clause at 252.234-7003 & 252.234-7004, Cost and Software Data Reporting, readiness review (previously known as post award) [meeting] shall include a discussion of the contractor's standard cost and software data reporting (CSDR) process that*

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[1] CAPE, Service Cost Agency, Program Management Office, DCARC, and other organizations

[2] The term "contract" in this document includes any contract, subcontract, Government-performed effort (e.g., MIPR, MOA, MOS), and major components (e.g., Government furnished equipment), regardless of acquisition phase and contract type.

satisfies the guidelines contained in the DoD 5000.04-M-1, CSDR Manual, and the requirements in the Government-approved CSDR plan for the contract, DD Form 2794, and related Resource Distribution Table.

DFARS 234.7100 is the basis for the DFARS 252.234.7004 requirement in contracts (DFARS 252.234.7003 in solicitations) which leads to the required CSDR-RR Meeting clause 242.503-2 part (b) is invoked as part of the Request for Proposal (RFP) and /or at contract award. The Procurement Contracting Officer (PCO) and Program Manager (PM) are required to ensure the appropriate clauses are included in the RFP and contract. Failure to include the CSDR-RR requirements in a contract does not relieve the PCO or PM of this requirement and they shall modify the contract or otherwise ensure the meeting occurs in order to be compliant with DoDI 5000.73 and DoD Manual 5000.04. Including an explicit requirement within the RFP and contract is recommend, however, including DFARS 252.234.7003 in the solicitation leads to DFARS 252.234.7004 in the contract which is the basis for DFARS 242.503-2 part (b) and the requirement for the CSDR-RR in the contract and is sufficient to require the meeting.

Scope, Format, and Duration

The CSDR-RR is focused on the CSDR plan associated with a single contract or Government-performed effort. Subcontracting efforts/plans should be discussed to identify which subcontractor will qualify for reporting vs. a CSDR waiver and what work scope is being performed by a subcontractor compared to the prime. The meeting may occur before contract award if approved by the PCO and agreed to by the reporting entity, in-person or via a teleconference. The duration of the CSDR-RR will depend on level of complexity of the program, the contract, and reporting entity's prior experience with the requirement and/or specific issues that may require in-depth discussion. The meeting is typically 1-4 hours but actions with more complex CSDR Plan or less experienced reporting entities should reserve a full working day. It is recommended that the CWIPT provide questions to the reporting entity in advance, and that the reporting entity come to the meeting prepared with a presentation to answer the questions and engage in discussion. Specific details regarding roles and responsibilities are outlined in the following section.

The CSDR-RR may be the first time the CWIPT and reporting entity have to discuss the CSDR plan (particularly for competitive awarded contracts). It is common for the CWIPT and reporting entity to identify mutually beneficial changes to the CSDR plan during the CSDR-RR. Any proposed changes to the CSDR plan must 1) first be approved by the CSDR approval authority and 2), be updated on the contract via a contract modification before the revised CSDR plan becomes contractually binding. Changes to the CSDR plan should be mutually beneficial to all parties with the expectation that any subsequent contract modification or reporting would be at no additional cost to the contract, Government, or contractor. The types of changes normally identified at a CSDR-RR include:

- Updating CSDR plan submission event dates
- Adding additional, reporting entity proposed lower level WBS elements that it is already utilizing in its internal system(s)
- Identifying required SRDR WBS Elements such as Release or CSCI

- Removing any tailored (i.e., non-MIL-STD-881) WBS elements not applicable to the reporting entity's design or technical approach
- Updating Order Lot IDs, End Item IDs, and/or CSCI titles
- Updating CSDR plan remarks to document relevant details discussed at the CSDR-RR

Roles and Responsibilities

The collaboration among several organizations is essential to conducting an effective CSDR-RR. Participation from the following organizations is recommended:

- Program Management Office (PMO)
  - Lead Cost Analyst
  - Earned Value Management (EVM) Lead Analyst (as applicable)
  - Systems Engineer
  - Software Engineer
  - Procurement Contracting Officer
- Reporting Entity (e.g., contractor, depot, lab)
  - Program Analyst/Lead (i.e., someone with oversite over the entire effort)
  - Accounting/Finance Analyst (i.e., someone with knowledge of reporting entities accounting system)
  - Systems Engineer (i.e., someone with knowledge of reporting entities design and technical solution)
  - Software Engineer (i.e., someone with knowledge of reporting entities technical software development process)
- CWIPT Program Cost Analysts
  - If ACAT I program, Office of the Secretary of Defense (OSD) Cost Assessment & Program Evaluation (CAPE)
  - Applicable Component Cost Center or Navy Systems Command (SYSCOM)
    - NAVAIR, NAVSEA, etc.
    - Air Force Cost Analysis Agency (AFCAA)
    - Office of the Deputy Assistant Secretary of the Army – Cost and Economics (ODASA-CE)
  - Component Cost Reporting Standards Board (CRSB) Representative
- Defense Cost and Resource Center (DCARC) Program Analysts
  - CSDR Plan Analyst
  - CSDR Validation Analyst
  - Cost, Software, Technical Data, and Maintenance & Repair Parts experts (as applicable)
- Acquisition Analysis and Policy (AAP) Earned Value Analysts (as applicable)
- Defense Contract Management Agency (DCMA)/Defense Contract Audit Agency (DCAA) analysts who oversee the reporting entity (as applicable)

Program Management Office

The PMO is responsible for making the CSDR-RR is a contractual requirement and facilitating the planning and execution of the meeting. The PMO will provide an agenda and questions for the reporting entity to address at the CSDR-RR. Appendix A provides a list of recommended potential questions. The PMO should review the questions and determine, with the assistance of other government costs analysis and the DCARC, which questions are applicable to the specific situation and provide the questions to industry well in advance of the CSDR-RR.

Reporting Entity

The reporting entity (e.g., contractor, subcontractor, government depot, lab) is responsible for reviewing the scope of the contract effort to specify what the reporting entity does or does not complete itself vs. what is completed by a subcontractor, identifying how it will meet CSDR reporting requirements included in the contract and presenting responses to the CWIPT's questions will help achieve this requirement. The reporting entity should prepare a presentation to facilitate discussion and demonstrate understanding of the questions and CSDR requirements to include the CSDR plan, the Contractor Cost Data Reports (CCDRs), Software Resource Data Report (SRDRs), Cost, Software, or Technical Contract Data Requirements List (CDRL) and other reporting requirements.

In most cases, the answers to the questions should be incorporated into the presentation by the reporting entity. The presentation should include sample/screenshots of source of data that will be utilized to prepare their CSDR submissions as well as how data flows from their accounting and other systems to the required CSDR reports.

The reporting entity should go into as much detail as necessary to sufficiently answer the questions posed by the CWIPT and likely includes graphical illustrations of the reporting entities' internal accounting system, and systems engineering processes.

CWIPT Analysts

CWIPT analysts participation from OSD CAPE and the Service Cost Agencies or SYSCOMs, is essential to ensure the Government obtains the data in the format and frequency necessary to support current and future estimating needs. CWIPT program cost analysts should be prepared to answer the applicable questions in Appendix B – Questions to Government. CSDRs are collected to support cost estimating and thus the DCARC relies on the experience and expertise of the government analysts to determine whether a reporting entity's approach is sufficient.

DCARC Program Analysts

The role of the DCARC CSDR plan and validation analysts is to communicate CSDR policy as well as provide perspective on the sufficiency of the reporting entity's approach to satisfy the CSDR requirement. The participation of the DCARC program analysts in the CSDR CSDR-RR is strongly encourage and they should be notified in advance on the dates for the CSDR CSDR-RR.

Note: The questions in these appendices may not apply to all situations. The list should be tailored to the needs of the specific contract.

Appendix A – Questions to the Reporting Entity

Contract and Reporting Entity Information

- Does the reporting entity have previous experience preparing and delivering the CSDR deliverables listed in the approved plan (e.g., DD Form 1921-1, Cost and Hours Report (FlexFile))? Provide CSDR plan numbers and/or example submissions.
- Has the reporting entity attended a CSDR training event? If "yes", which one(s) and when?
- Please provide a high level overview of the contract/effort's requirements:
    - Scope of work – what are the major tasks and deliverables, specifically discuss cost, software, technical, and maintenance related CDRLs
    - Quantity – how many units are being produced for each WBS level 1 and 2, how many will be delivered to the government vs. used internal by the reporting entity?
    - Schedule – what is the period of performance and when/what are major contract milestone events? Do different contract periods have specific names (e.g., base award, option period 1)?
    - Technical – what key technical parameters are to be tracked over time?
    - Software – what is the release schedule and what capabilities are to be delivered in each release? If Agile process is planned, specifically define Agile process in terms of epics, features, teams, sprint intervals, deliveries, testing, etc.
    - Sustainment – how many systems are to be supported and at what locations?
    - Funding – How do the contract line item numbers (CLINs) on contract relate to the scope or work or schedule (e.g., deliverables are on CLIN 0001 and it is FFP, engineering is CPFF on CLIN 0002)?
- What is the total contract/effort value, assuming all options are exercised? Does CSDR reporting capture the total contract/effort value, with no CLINs or delivery/task orders omitted regardless of CLINs/TO/DO contract types?
- What contract type(s) (e.g., cost plus, firm fixed price) are being employed for the development/procurement/sustainment effort? If there are CLINs with different contract types, explain which CLINs/efforts utilize which contract type.
- Brief the contract/effort Resource Distribution Table (RDT). Do any subcontractors qualify for direct CSDR reporting to the DCARC (contract value >$50M, >$20M in software costs)? If so, has the CSDR direct reporting requirement been flowed to the sub(s)? Do any second tier subcontractors meet the CSDR direct reporting subcontractor thresholds? What is the subcontractor's scope of work? Are there any proposed revisions to the reporting entities CSDR plan need to properly segregate and report subcontractor(s)' scope. Provide an updated contract RDT showing the value and scope of each subcontractor (all tiers).
- Is there any software development or software maintenance effort on the contract/effort? If so, what is the anticipated cost/price of the software development and maintenance effort? Is the

reporting entity or contractor/subcontractor anticipating follow-on software development or software maintenance directly tied to this contract or effort after this particular contract? If so, what is the estimated scope and cost/price.

- How are the costs of any new capability, kit, system on contract/effort discretely captured in your accounting system? Are the Integration costs for each modification discretely captured?
- Does the contract/effort include foreign military sales (FMS)? If so, discuss how FMS units, as required in DoDI 5000.73, will be tracked and reported discretely in the CSDR deliverables.
- Does the contract/effort have any warranty effort? If so, discuss how costs associated with warranty will be tracked and reported in the CSDR deliverables.
- Does the reporting entity have any royalties that must be paid to subcontractors? If so, discuss how costs associated with royalties will be tracked and reported in the CSDR deliverables.
- Does the contract/effort have foreign subcontractors?

CSDR Plan

- Is the contractor required to submit Integrated Program Management Report (IPMR) Format 1? If so, how does the reporting structure on the CSDR plan compare to the work breakdown structure (WBS) used for the IPMR? At what level are the WBS aligned?
- Does the reporting entity have any proposed revisions to or questions about any of the pages of the CSDR plan (metadata, reporting, events, remarks, scope def, SRDR dev/mx) for the CSDR cost working integrated product team (CWIPT) to consider?
- If the Technical Data Required box is checked on the first page, is there a Technical Data CDRL?
- Does the CSDR plan capture all related effort? CSDRs require the reporting entity to report total contract value. Verify actual costs will be reported for all contract line item numbers (CLINs)/Task Orders (TOs)/Delivery Orders (Dos), including fixed-price CLINs/TOs/DOs.
- Can the reporting entity provide all required forms/reports by WBS element, as required by the plan?
- Do the submission events on page 3 cover the entire contract period of performance?
- Does the reporting entity understand the data intended to be captured for each submission event and required reporting format?
- If software development or software maintenance is required, does the reporting entity and subcontractor(s) understand the reporting requirements on page 6/7 of the CSDR plan?
- If there is software development on the contract, please provide a CSCI breakout for the WBS element placeholders identified as "CSCI 1….n".
- If not already included in the WBS or included in the Maintenance and Repair Parts Data Report, then is the WBS constructed to list Line Replaceable Units (LRUs) with different configuration/platform matrix provided as a table in DD Form 2794 Block 15?
- Are the appropriate actuals to date and EAC/FAC marked?
- If any subcontract CSDR plans are required, explain how these will be developed with specific content on the subcontractor WBS. Be prepared to provide a definitive answer on when subcontractor CSDR plans will be submitted.

Cost Data Reporting

- How is the reporting entity collecting costs for the contract? How will costs be mapped/allocated from the internal accounting system to the CSDR reporting structure, contractor functional categories, and standard functional categories as referenced in the FlexFile DID, DI-FNCL-82162? Please present the definitions/methodology that will be used.
- How is the reporting entity capturing recurring and nonrecurring costs? Are the costs being captured in the internal accounting system or will recurring and nonrecurring be allocated? Please present the definitions/methodology that will be used. If allocated, the allocation process should be discussed and documented as mentioned in the DID.
- How will the WBS Element Definitions, as mentioned in the DID, be maintained? Does the reporting entity understand the requirement to update the dictionary throughout the life of the contract?
- As applicable, how will direct reporting subcontractor dollars be reported on the prime's cost report?
- How will the reporting entity track and report Units/Lots/Orders/End Items as required on page 5 of the CSDR plan? If required to report costs by unit, will the reporting entity (including subcontractors) collect costs by unit, or will costs be allocated to units? What is the allocation methodology?
- What costs are being captured under "Platform Integration?" If this weapon system is being integrated on multiple platforms, are these costs being captured discretely? If platform integration costs are being captured on another contract/effort, is the CSDR reporting requirement on that contract/effort?
- How will costs for systems engineering and program management be reported discretely against the WBS elements "Systems Engineering" and "Program Management?"
- If a FlexFile CSDR Plan, how does the reporting entity plan to provide its Cost and Hour (FlexFile) and Quantity Data Report submissions? If utilizing Contractor Format to submit the FlexFile and Quantity Report Data requirements, does the reporting entity have an example or template of what this would pertain?
- How will the reporting entity tag the actual dollars and hours for all contract line item numbers (CLINs)?
- How does the reporting entity plan to report Account, Functional Category, and Functional Overhead Category?
- How does the reporting entity plan to map to the Standard Functional Categories? Does the contractor plan to provide the Standard Tier 1 categories or Detailed Tier 2 categories?
- Does the reporting entity have any mappings they would like to provide ahead of time to the CWIPT for review?
  - Are there tags that the reporting entity can provide that gives the government complete insight into this mapping?
- Does the contractor understand that the CWBS dictionary must be included with each FlexFile submission as described in Data Group C of the approved FlexFile DID?

Quantity Reporting

- Does the reporting entity understand the quantity at completion reporting requirements in the Quantity Data Report DID, DI-MGMT-82164? Please address units at all levels of the CSDR reporting structure. Are all elements of recurring cost represented by their corresponding quantity on the Quantity Data Report?
- Can the reporting entity provide the required Quantity Data by Order/Lot/End Item?
- What is the reporting entity's method of reporting completed and in process units on the Quantity Data Report?
- Is there Government Furnished Equipment (GFE) on the contract and which WBS elements will it be reported against?
- How will the reporting entity differentiate between internal and delivered units?
- How will the reporting entity synchronize the as of dates for the quantity and FlexFile reports?

Software Reporting

- Is the WBS structure broken out and down to the Release and Computer Software Configuration Item (CSCI) level as required in the SRDR DID, DI-MGMT-82035A? How are per unit cost for software captured? (e.g., cost per release, cost per RICE object, cost per CSCI, cost per sprint)
- As applicable, how will the reporting entity be mapping and allocating lines of code effort (hours) to the Development and Maintenance SRDR? Does the prime contractor have insight into lines of code developed/maintained/delivered by subcontractors?
- Is the reporting entity using an Agile software development method? If so, explain how Agile metrics will be captured on the SRDR submission. Specifically explain the Agile metrics to be tracked.
- How does the reporting entity plan to provide the data required by the SRDR Part II?
- As applicable, how will the reporting entity be mapping and allocating lines of code and software maintenance effort (hours) to the Maintenance software resource data report (SRDR)? Does the prime contractor have insight into lines of code maintained by subcontractors?
- How does the reporting entity plan to count the lines of code? What method will be used? What code counter?

Technical Data and Maintenance and Repair Data Reporting

- Are the requirements or fields requested by the Technical Data Report or the Maintenance & Repair Data Report available in the form of an alternative CDRL or company-specific export that can be provided in lieu of the original requirement?
- Can industry provide values against all required parameters listed in the Technical Data Supplement? Can these values be tracked against the specific contract WBS?
- Are there any duplicate CDRL requirements for the Technical or Maintenance & Repair Data Report?

- o If so, can the reporting entity ensure these CDRLs are provided in addition to the TDR at the time of upload and submission, in the case that some parameter requirements can be met with other CDRLs?
- Can the reporting entity provide Technical Data by the required Order/Lot/End Item specifications? If not, why?
    - o If there are different values for the parameters by Order/Lot/End Item; can the contractor leverage the TDR requirement for a "Mapping ID"
- Does the reporting entity understand the expected evolution of the Technical Data parameters throughout the lifecycle of the contract? For example, early reporting of estimates evolves to later reporting of actual values for the required parameters.
- Has the prime flowed technical data reporting requirements down to the subcontractor(s) or are they taking total responsibility?
- How are the reporting entity's model-based systems engineering (MBSE) tools being utilized to provide parameters for the Technical Data Report?
- Is there a concern about the aggregation of non-classified data within the TDR, or any classified data that would prevent submissions from being uploaded into CADE?
- If the TDR is being implemented on a Sustainment contract, the requested parameters intent is to capture the fielded item being supported such as fleet size and OpTempo by location.
- Can the reporting entity provide the detail required by both the Maintenance and the Repair tables? If not, what fields cannot be reported and why?
- What system will maintain data for the maintenance efforts and repair parts? How will this data be translated into a Maintenance and Repair Parts Data Report?
- What is the plan and process for tracking maintenance and repair parts by WBS?

Contractor Business Data Reporting (1921-3)
- Does the contractor's business unit meet the minimum reporting requirement for the report, a total of $250M or more contracts or subcontracts with CSDR requirements?
- Has your firm prepared a 1921-3 report? If so, provide insight as to how the firm prepared the report. If not, detail the firm's proposed approach.

Submission and Validation Process
- Does the contractor have the necessary ECA certificates to submit reports directly to the DCARC?
- Is the reporting entity familiar with the common submission errors and how to correct them?
- Does the reporting entity understand the process and timeline to resubmit a rejected submission?
- Would the reporting entity like a brief overview of the DCARC validation process?
- Would the reporting entity like a brief overview of the DCARC's CSDR Submit-Review system?
- Are there unusual characteristics of this procurement which would be helpful to the validation analyst?
- Does the reporting entity understand the compliance requirements and impacts of noncompliance?

- Has the reporting entity reviewed the validation checklists that will be used on CCDR, SRDR, TDR, and M/R submissions?
- Does the reporting entity understand that FlexFiles and Quantity Data Reports should be submitted together?
- Does the reporting entity understand the final report submission requirements?
- Does the prime contractor understand its requirements to ensure subcontractors submit their individual reports to DCARC directly?

Appendix B – Questions to Government CWIPT

- Is this a new start, modernization, recapitalization, or upgrade program? What is this weapon system replacing? Are the efforts for new build vs. buying kits vs. upgrades discretely broken out in either WBS or the reporting events? Does the WBS provide discrete visibility into the A-Kit or B-Kits anticipated on the contract?
- Has the PMO submitted copies of the signed CSDR related CDRLs placed on contract to the DCARC?
- Is the contract being funded with multiple appropriations (Research, Development, Test and Evaluation (RDT&E), Procurement, Operation and Maintenance (O&M))? What are the approximate percentages of each appropriation?
- Are there other contracts for which data needs to be collected to fully understand true cost of the weapon system (e.g., engineering services)?
- Was long lead material (LLM) procured in advance to support the production? If so, was it procured on the same contract or a different contract? Discuss how it will be reported with the WBS.
- Will the PMO be reviewing CSDR submissions before they are submitted to the DCARC, concurrently with the DCARC review, or neither? Will the CAPE and/or Service Cost Agency cost analysts be reviewing the CSDR submissions? If so, DCARC and other organizations should discuss process to ensure seamless review.
- Is the Program RDT up-to-date? For those efforts in the RDT, including government efforts that surpass reporting CSDR thresholds, are CSDR plans in place? If not, additional meetings should be scheduled to develop those plans.
- Will a government organization have work scope that would necessitate CSDR reporting by that government entity?
- Does the program office understand the compliance requirements and impacts of noncompliance?
- Is the program office receiving any government furnished equipment from another program office for this program? If so, how is it being tracked from a cost and quantity standpoint? Where is the cost captured for the program?
- Are any costs being shared between this government program office and another? If any, explain where the cost captured for the program?
- If any program office "taxes" are required, explain those costs and how they vary by year. Where are the costs captured for the program? In what WBS element are the costs bucketed?

Appendix C – Acronyms

AAP	Acquisition Analysis and Policy
AFCAA	Air Force Cost Analysis Agency
CADE	Cost Assessment Data Enterprise
CAPE	Cost Assessment and Program Evaluation
CCDR	Contractor Cost Data Report/Reporting
CDRL	Cost Data Requirements List
CLIN	Contract Line Item Number
CRSB	Cost Reporting Standards Board
CSDR	Cost and Software Data Report/Reporting
CWIPT	Cost Working Integrated Product Team
DCAA	Defense Contract Audit Agency
DCARC	Defense Cost and Resource Center
DCMA	Defense Contract Management Agency
DFARS	Defense Federal Acquisition Regulation Supplement
DID	Data Item Description
DoD	Department of Defense
EVM	Earned Value Management
IPMR	Integrated Program Management Report
LLM	Long lead material
O&M	Operation and Maintenance
ODASA-CE	Office of the Deputy Assistant Secretary of the Army – Cost and Economics
OSD	Office of the Secretary of Defense
CSDR-RR	Cost and Software Data Report Readiness Review
PCO	Procurement Contracting Officer
PM	Program Manager
PMO	Program Management Office
RDT	Resource Distribution Table
RDT&E	Research, Development, Test and Evaluation
RFP	Request for Proposal
SRDR	Software Resources Data Report/Reporting
SYSCOM	Systems Command, e.g., Naval Air Systems Command (NAVAIR)