

**THE COST AND HOUR REPORT  
(FLEXFILE) AND QUANTITY DATA REPORT  
IMPLEMENTATION GUIDANCE**



**OFFICE OF THE SECRETARY OF DEFENSE  
COST ASSESSMENT AND PROGRAM EVALUATION**

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## 1. Introduction

The Cost and Hour Report (FlexFile) and Quantity Data Report represent the first major update to the Contractor Cost Data Reporting (CCDR) system since 1973, modernizing contract data collection for use in cost analysis and resource assessments. The FlexFile and Quantity Data Report has replaced the existing CCDR forms, hereafter termed the legacy CCDR forms, comprising the Contract Work Breakdown Structure (CWBS) Index and Dictionary; DD Form 1921 Cost Data Summary Report (CDSR); DD Form 1921-1 Functional Cost-Hour Report (FCHR); DD Form 1921-2 Progress Curve Report (PCR); and DD Form 1921-5 Sustainment FCHR. The FlexFile provides actual costs segregated by Contract Line Item Number (CLIN), the company's rate structure, and below the product-oriented Work Breakdown Structure (WBS), as well as other reporting elements that make it possible to recreate the equivalent of legacy CCDR forms while providing additional insight to Department of Defense (DoD) analysts. The FlexFile also provides a means to collect summary level forecasts according to the WBS and allows for certain types of allocations for actual costs.

This guide can be used by the Government Cost Working Integrated Product Team (CWIPT) to implement FlexFiles and Quantity Data Reports on contracts and to understand what needs to be considered in addition to current CSDR Planning guidance. It can also be used as a reference by the Reporting Entity in fulfilling the FlexFile and Quantity Data Report reporting requirement on their contract.

## 2. References

References. All references below are available in the Policy & Guidance section of the Cost Assessment Data Enterprise (CADE) public website.<sup>1</sup>

- a. DoDI 5000.73, "Cost Analysis Guidance and Procedures," (current version)
- b. DoD 5000.04-M-1, "Cost and Software Data Reporting (CSDR) Manual," (current version)
- c. MIL-STD-881, "Work Breakdown Structure for Defense Materiel Items," (current version)
- d. OSD CAPE "Operating and Support Cost-Estimating Guide," (current version)
- e. CSDR Plan DD Form 2794 Template and Process (current version)
- f. DI-FNCL-82162 (Cost and Hour Report (FlexFile) DID)
- g. DI-MGMT-82164 (Quantity Data Report DID)
- h. FlexFile Data Exchange Instructions (DEI) (current version)
- i. FlexFile File Format Specifications (FFS) (current version)
- j. Quantity Data Report DEI (current version)
- k. Quantity Data Report FFS (current version)
- l. FlexFile Excel Template (current version)

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<sup>1</sup> <https://cade.osd.mil/policy>

- m. Quantity Data Report Template (current version)
- n. Draft FlexFile and Quantity Data Report Contract Data Requirements List (CDRLs) (DD Form 1423-1)
- o. cPet User Guide (current version)

### **3. FlexFile-Specific Guidance**

Government and Industry should take into consideration the following guidance when planning for and submitting the FlexFile and Quantity Data Report. This is in addition to existing CSDR guidance, which can be found at <https://cade.osd.mil/policy>.

#### **a. DD Form 2794**

In addition to the CSDR Planning guidance, the CWIPT must consider the following when planning for the FlexFile and/or Quantity Data Report: End Item, Order/Lot, Government optional tailoring, and specific Quantity Data Reporting elements. Each one of these considerations is further explained in the following sections of this guide.

Common data elements in the DD Form 2794, hereafter termed the CSDR Plan, make cost data in the FlexFile relatable to quantity data in the Quantity Data Report, as well as software data in the Software Resources Data Report (SRDR). The Remarks section (Block 15) of the CSDR Plan should be used to provide any other unique instructions the CWIPT may require.

Instructions on how to fill out the CSDR Plan can be found in the Policy & Guidance section of the CADE public website.<sup>2</sup>

#### **b. Quantity Data Report**

On the legacy CCDR forms, quantity data was reported in tandem with cost data. Quantity data will now be reported on the Quantity Data Report, which will accompany the FlexFile submissions. The Submission Events (Block 14) will require that the Quantity Data Report accompany the FlexFile submission.<sup>3</sup>

##### **i. Reporting Level**

As part of the CSDR Planning process, the CWIPT must consider for which WBS elements the Quantity Data Report will include quantity information. This will generally be for hardware elements, which can include prototypes, test systems, and production units. Initial spares, repair parts, and support equipment that are quantifiable at the WBS level may also be included. This will be indicated in the Quantity columns (Block 13a) of the approved CSDR Plan.<sup>4</sup>

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<sup>2</sup> <https://cade.osd.mil/policy>

<sup>3</sup> For contracts which include no physical delivery of hardware or when counts of hardware would not be a meaningful descriptor of the work performed (e.g., contracts with scope of work limited to only design, engineering, and/or service labor), the CWIPT may omit the Quantity Data Report. CSDR Plans that omit the Quantity Data Report should provide an explanation why in the Special Instructions.

<sup>4</sup> For more information and example scenarios related to the Quantity Data Report, refer to Appendix F.

ii. Sequencing

The CWIPT must also consider whether the Reporting Entity will provide production sequencing as part of the Quantity Data Report. The requirement to provide production sequencing data will be indicated by an “X” in the Sequencing column (Block 18d) of the CSDR Plan for those specific End Items and Order/Lots for which the sequencing requirement applies.<sup>5</sup>

iii. Government Furnished Equipment

The Quantity Data Report Data Item Description (DID) specifies that the report will account for all Government Furnished Equipment (GFE) quantities integrated, and the FlexFile will include the costs incurred by the Reporting Entity for the material handling, integration, test, etc., of the GFE being reported.

For example, say the Reporting Entity receives five engines as GFE and the CWIPT has identified GFE Quantities against the required WBS element via the GFE Quantity column (Block 13aai) of the approved CSDR Plan. The Reporting Entity will not report the material costs associated with those five engines but shall report costs associated with the integration of those five engines into the prime mission product. The Quantity Data Report, however, will report five engines and categorize them as GFE.<sup>6</sup>

**c. File Specification Guidance**

The three file format alternatives for preparing include Data Model encoded in JSON (referred to as simply the Data Model), Excel Template, and Contractor Format. However, with cPet, only the Data Model or Contractor Format should be uploaded into CADE. The Reporting entity will utilize cPet to convert their Excel Template into the Data Model. The alternatives are described in the following sections.

i. Data Model

The Data Model used to ingest the FlexFile and Quantity Data Report is stable, and Industry may choose to implement IT solutions to export native data directly into the Data Model. Refer to the DEI and FFS for both the FlexFile and Quantity Data Report for guidance on how to submit according to the data model in JavaScript Object Notation (JSON). JSON is an electronically-readable format for structuring data. The DEI and FFS provide specific formatting instructions for electronic transfer of FlexFile and Quantity Data Report data. Industry may submit according to the DEI/FFS.

ii. Excel Template

The FlexFile Excel Template is an Excel-based solution that allows the Reporting Entity to create FlexFiles that conform to the Data Model. The Reporting Entity would enter data into the Excel template, use cPet to convert the data into the Data Model, and

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<sup>5</sup> Examples are included in Data Group E of the approved Quantity Data Report DID.

<sup>6</sup> For more information, refer to Data Group C, Item 7 of the approved Quantity Data Report DID.

submit data in CADE. The Excel Template comes in both a three part and one part version.

The Quantity Data Report also has an Excel based template that can be converted to the Data Model using cPet.

iii. Contractor Format

The Reporting Entity may provide submissions in contractor format (e.g., CSV or Excel). The Defense Cost and Resource Center (DCARC) will review and approve the content of the Reporting Entity's proposed submission. The DCARC will translate the submitted data into the Data Model for CADE ingestion. The Reporting Entity should closely coordinate with the DCARC to ensure the data submitted are consistent and being interpreted correctly.<sup>7</sup>

Refer to the approved CDRL or Remarks section (Block 15) of the approved CSDR Plan for any information regarding the submission options.

For classified reports that are using the FlexFile and Quantity Data Report DIDs, the Reporting Entity is required to use Contractor Format or the Excel Template in lieu of the Data Model. Analysts do not have the capacity to review reports in a classified environment if reports are submitted according to the Data Model. The cPet tool, if downloaded in the classified environment, can be used to translate between the Data Model and Excel formats of the FlexFile and Quantity Data Report formats so a Reporting Entity can easily translate between these formats prior to submission of classified data.<sup>8</sup>

**d. Scope of Reporting**

i. Reporting Frequency

The CWIPT will evaluate reporting requirements on a case-by-case basis. The required FlexFile and Quantity Data Report reporting frequency will vary with the characteristics of each program and can be annual or driven by milestone events. Factors influencing the reporting frequency include type of contract, contractual events, and cost estimating needs. The reporting frequency will be determined by the CWIPT and is specified in the Submission Events (Block 14) of the approved CSDR Plan.

Development contracts typically have event-driven reporting to provide data for updated cost estimates at major milestone reviews such as Preliminary Design Review (PDR) and Critical Design Review (CDR).

Production and Sustainment contracts typically have annual reporting requirements. The CWIPT will evaluate the Statement of Work (SOW) to determine if the annual submission schedule is sufficient to support planned analyses throughout the contractual period of performance. The CWIPT can also include event-driven submissions between

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<sup>7</sup> For more guidance on how to submit the FlexFile in Contractor Format, refer to Appendix E.

<sup>8</sup> Classified data should not be submitted to the unclassified host of CADE.



the annual submission events.<sup>9</sup> Additional reporting can be required to address program or milestone delays that would prolong the delivery of data need for Government cost estimates.

The CWIPT may specify a reporting period greater than one year (e.g., three submissions over the course of a five-year period of performance) if the program is sufficiently mature and the resulting frequency supports cost estimating data requirements.

When atypical reporting is required, e.g., event-driven reporting for sustainment contracts, or a reporting period greater than one year, the reporting requirements will be documented in the Remarks section (Block 15) of the approved CSDR Plan.

## ii. Complete Contract Reporting

The scope of the data reported in a particular FlexFile submission will include the total costs (and hours) actually incurred on the entire contractual effort, across all CLINs, funding sources, lots, variants, task/purchase/delivery orders, and irrespective to the source of funding. However, it is also acceptable to have a single FlexFile represent a single identified Order/Lot. Actual costs will be time-phased by month back to at least the contract work start, unless otherwise listed in the remarks of the approved CSDR Plan.<sup>10</sup> This includes costs incurred under an Undefined Contract Action (UCA), letter contracts, and any approved pre-award costs incurred in advance of award.

For example, if the Submissions Events (Block 14) of the approved CSDR Plan consists of three annual reports, the third annual submission will contain data for the third year inclusive of the data from the first and second annual reports, updated for any accounting changes. This requirement is a change from the legacy CCDR reports where submissions reported cumulative or discrete costs depending on the contracting method or scope of reporting. The FlexFile provides the flexibility to receive annual reports, but still gain insight into discrete scopes of work via the End Item and Order/Lot.<sup>11</sup>

## iii. Changes to Scope of Reporting

When scope (e.g., End Item, Order/Lot) is added or defined, the Reporting Entity shall report the discrete costs identified with additional scope, even if it is not detailed on the approved CSDR Plan. It is required that the program office notify the DCARC of any modifications so updates to approved CSDR Plan can be made. In such cases where the CSDR Plan lags contractual updates, the Reporting Entity must tag data appropriately in anticipation of forthcoming updates to the CSDR Plan at the approval of the CWIPT.

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<sup>9</sup> This should only be required where the need for the data does not align with the annual submission schedule.

<sup>10</sup> For more information on time-phased data, refer to Section 4c of this guide

<sup>11</sup> For more information regarding End Item and Order/Lot, refer to Section 4d of this guide.

iv. Final Reporting

A report is considered a Final Report if it meets the two conditions detailed in Data Group A, Item 8d of the approved FlexFile DID. The conditions are:

Condition 1: The final end items have been delivered and accepted by the government (e.g., as evidenced by a completed DD Form 250) or higher tier contractor in the case of a subcontractor.

Condition 2: 95% or more of all Actuals To Date (ATD) total costs have been incurred relative to all costs the Reporting Entity expects to incur for each and every Order/Lot.<sup>12</sup>

In the case where the Reporting Entity aggregates multiple Orders/Lots in a FlexFile, these two conditions apply to each of the individual Orders/Lots that comprise the FlexFile, and not the aggregated content reported in the FlexFile. All Orders/Lots reported within the FlexFile must individually meet both Condition 1 and Condition 2 for the FlexFile to be considered final.

For sustainment contracts where there are no end items delivered or where there is no completed DD Form 250, then only Condition 2 must apply.

v. FlexFiles Submission Prior To Costs Being Incurred

When cost information is required prior to actual costs being incurred (e.g., definitions are required prior to an Integrated Baseline Review (IBR)), the FlexFile will be submitted, with the expectation that only some data elements will be provided. For example, prior to actual costs being incurred, the CWIPT would expect a FlexFile that contains Metadata, WBS Element Definitions, remarks, and the FAC if available.

**e. General Validation Guidance**

The FlexFile and Quantity Data Report must go through “structure” validation and “content” validation prior to acceptance.

Structure validation is defined by the FFS and is used to ensure that the submissions are compliant with the approved FlexFile and Quantity Data Report data models. The current version of cPet will allow a Reporting Entity to check their Ensure Template to ensure compliance with the FFS prior to converting it to the Data Model. The Submit Review (SR) application on CADE performs a similar check for the Data Model upon submission of the reports. A list of these structure validation errors can be found in the cPet User Guide on the CADE public website.<sup>13</sup>

Content validation is performed to ensure that the data reported adheres to the DID, approved CSDR Plan, and that any anomalies in the submission are addressed. Some of these checks can be performed in cPet and are automatically applied upon submission in

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<sup>12</sup> For more information on Order/Lot, refer to Section 4d of this guide

<sup>13</sup> <https://cade.osd.mil/tools/csdr-tools>

the SR application. A list of checks that cPet performs can be found on the CADE public website. There are some checks that will be performed manually by the DCARC and/or the other CWIPT analysts.<sup>14</sup>

Reporting Entities who choose to submit the FlexFile and Quantity Data Report in Contractor Format will not have the benefit of using cPet for initial feedback. The DCARC may need to perform some initial review of the Contractor Format prior to using cPet.<sup>15</sup>

#### 4. Mandatory Specifications

##### a. WBS Reporting Level

For ATDs only, the Reporting Entity shall tag *all* costs and hours to the lowest level of the WBS. For example, if WBS element 1.1.1 is the lowest level of the WBS then the Reporting Entity shall report costs to 1.1.1, and *not* to higher level “parent” elements, such as 1.1 and 1.0. The lowest level of the WBS should be indicated by an “X” in the ATD column (Block 12a) of the approved CSDR Plan.

For Forecasts at Completion (FAC), the Reporting Entity shall report costs at the levels identified in the approved CSDR Plan as indicated by an “X” in the EAC/FAC column (Block 12e). FACs do not have to be tagged at the lowest level of WBS if not identified in the CSDR Plan. For example, if the CSDR Plan requires FACs at WBS Element 1.0 only, then the Reporting Entity only has to report the FAC at 1.0. The Reporting Entity does not have to report the FAC at 1.1, 1.2, 1.3, etc., if it is not required. Alternatively, the CSDR Plan may require FACs discretely reported for each of the WBS elements 1.0, 1.1, and 1.1.1, say, but not for element 1.2 or any of its “children” elements.

If only requiring FACs for “children” elements, make sure to select all the “children” elements under a given “parent” element to ensure you are capturing complete information for that “parent” element. For example, if the “children” elements under 1.1 include 1.1.1 – 1.1.5 and FACs are only requested at 1.1.1 and 1.1.2, then you may not have enough information to aggregate the FAC at 1.1. FACs should also be requested for 1.1.3, 1.1.4, and 1.1.5.

The Government should take this into consideration when reviewing the FAC portion of the CSDR Plan. If asking for FACs at multiple levels of the WBS, then an analyst would need to account for the WBS level when viewing the data. Otherwise, the resulting analysis may double count values. This is not a concern with the ATDs since the Reporting Entity is required to only tag costs and hours at the lowest level of the WBS.

This is further displayed in Figure 1. In the ATD column (Block 12a), ATDs should only be indicated at the lowest level the WBS. CADE will roll up the reported values to the corresponding parent WBS elements. In the EAC/FAC column (Block 12e), FACs should

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<sup>14</sup> For more information on the checks that the DCARC may perform manually, refer to Appendix D.

<sup>15</sup> For more information about the three submission options reporting entities have available for the FlexFile and Quantity Data Report, refer to Section 3c of this guide. For more information about the Validation process as it relates to the three submission options, refer to Appendix C.

be indicated at the level where the Reporting Entity is expected to report. CADE will not roll up the FAC values if only reported at the lowest level of the WBS.

11. WORK BREAKDOWN STRUCTURE (WBS)			12. COST	
a. WBS CODE	b. WBS LEVEL	c. WBS ELEMENT NAME	a. ACTUALS TO DATE (ATD)	e. EAC/FAC (See item 10d)
1.0	1	Aircraft System		X
1.1	2	Aircraft System Integration, Assembly, Test, and Checkout	X	X
1.2	2	Air Vehicle		X
1.2.1	3	Air Vehicle Integration, Assembly, Test, and Checkout	X	X
1.2.2	3	Airframe		X
1.2.2.1	4	Fuselage	X	
1.2.2.2	4	Wing	X	
1.2.2.3	4	Empennage	X	

Figure 1 – ATD and FAC Reporting Level Example from a CSDR Plan excerpt

Further, the Government may require contract ATD to be reported at a lower level of the WBS than that required for FAC. For example, the CSDR Plan may require ATD at level 5 of the WBS while it requires FAC at level 3. The Reporting Entity should set up the accounting system to discretely capture and report the costs and hours at the WBS level specified by the approved CSDR Plan, with minimal allocation (see DoD Manual 5000.04, “Cost and Software Data Reporting (CSDR) Manual”).

**b. Account**

In the FlexFile DID, the term “Account” refers to 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 CSDR Plan.

Accounting actuals from charge numbers at the lowest levels are sufficient to fulfill the FlexFile requirements for actual costs and hours. The Reporting Entity may also elect to supply the FlexFile “Account” field with control account or work package information from the execution system, as opposed to raw accounting system charge numbers or charge lines. See Figure 2 for an example. In either case, allocation of costs to the reporting structure are acceptable and should be reported in as part of the Allocation Methodology.<sup>16</sup>

<sup>16</sup> For more information on Allocation Methodology, refer Data Group F of the approved FlexFile DID or Section 5 of this guide. For more information on Account, refer to Data Group E, Item 1 of the approved FlexFile DID.

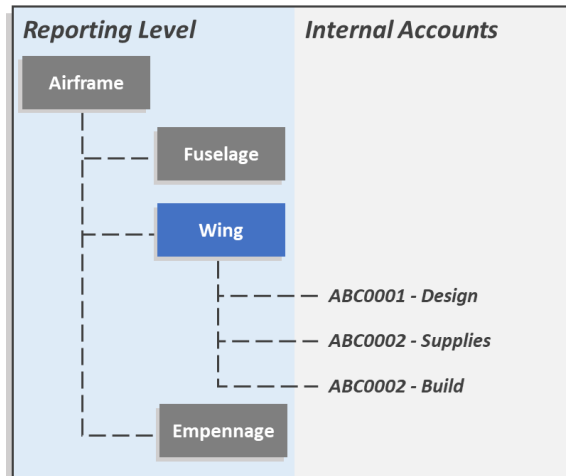


Figure 2 – Account relationship to Reporting Level illustrated

**c. Time-phasing**

FlexFile submission requires that the ATD costs and hours be reported in monthly increments consistent with the Reporting Entity’s reporting calendar, unless otherwise indicated by the CWIPT and documented through the Remarks section (Block 15) of the approved CSDR Plan and/or FlexFile CDRL. Reporting by month does not apply to the FACs.

If the CWIPT chooses to tailor the reporting requirement to periods with a duration longer than one month, the report still requires the Reporting Period to be reported. Periods longer than a month can include the entire period of performance to date. For example, if the CWIPT decides that actual costs and hours be reported by quarter instead of by month, each dollar and hour report should be tagged to a Reporting Period Start Date and a Reporting Period End Date which are consistent with the three-month period. The Reporting Period End Date in this example will be determined by the Reporting Entity’s financial calendar. The CWIPT must include a remark in the Remarks section (Block 15) of the approved CSDR Plan and/or in the FlexFile CDRL on the contract in order to document this reporting requirement.<sup>17</sup>

**d. End Item and Order/Lot**

The CSDR Plan identifies two fields which help define contract scope: End Item and Order/Lot, to which FlexFile actual costs and hours must be reported. FACs are also required by Order/Lot, but not End Item. Both the End Item and the Order/Lot fields will be unique to the program and contract, and will be determined and documented by the CWIPT through the CSDR Planning process. The Reporting Entity will receive the

<sup>17</sup> For more information on Reporting Period, refer to Data Group E, Item 2 of the approved FlexFile DID. For information on how Reporting Period should be formatted according to the Data Model, refer to table 2.2.11 of the FFS.

definition of both End Item and Order/Lot fields in the approved CSDR Plan (Blocks 16 and 17), and their suitability may be addressed with the Government during the CSDR Post Readiness Review.

In many cases, a single FlexFile and/or Quantity Data Report submission will be used to cover all of the Order/Lot IDs defined in the CSDR Plan. However, it is also possible and completely acceptable to have a single FlexFile represent a single identified Order/Lot. For example, if a contract covers Lots 1, 2, and 3, it is acceptable for a single FlexFile to cover all three lots or for the Reporting Entity to submit three separate FlexFiles, one for each lot. However, regardless of the Lot reporting boundary used for the FlexFile, all End Items should be covered within the FlexFile as structured for the Lot reporting. Separate FlexFile reporting is not expected for individual model's, variants, etc.

i. Orders/Lots

Order/Lot refers to a contractual action that involves the requirement for delivering a defined product to the Government (hardware, software, service, study, etc.). This action can be funded by one or many CLINs. Any Order/Lot would have a scope associated with it via a Statement of Work (SOW), Performance Work Statement (PWS), etc.

This definition means that the Order/Lot field can be used to identify different purchase orders, task orders, exercised contract options, or any other type of orders on the same contract. A single FlexFile may contain data for all Orders/Lots, as opposed to requiring as many submissions as there are Orders/Lots in a given reporting year. The CWIPT should consider the contract type (general, requirement, options, etc.) and contractual mechanisms (mods, task orders, deliver orders, etc.) that may be used during contract execution and provide direction as to what will constitute an Order/Lot.

For example, a single development contract may include sequential purchase orders for Preliminary Design, then Detailed Design, then Long Lead Items, then Construction, and so forth. As another example, a block-buy contract that may include production Lots 1 through 5, and five Order/Lot identifiers will be represented in the FlexFile (Lot 1, Lot 2, etc.).<sup>18</sup>

When Orders/Lots are identified on the Orders/Lots table (Block 16) of the approved CSDR Plan, the FlexFile and Quantity Data Report must have the associated data tagged/reported as required.<sup>19</sup>

ii. Contract Vehicles and Order/Lots identifiers

General contracts, (a contract using a "C" designation in the contract number), will most likely have one Order/Lot identifier for the entire contract.

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<sup>18</sup> The Legacy CCDRs would have required, for example, one submission for each of the five lots. In the FlexFile, those five lots will be identified within a single FlexFile submission (using Order/Lot). For more information and examples for Order/Lot, refer to Appendix B.

<sup>19</sup> For more information on Order/Lot, refer to Data Group B, Item 2 of the approved FlexFile DID. For information on how Order/Lot should be formatted according to the Data Model, refer to table 2.2.3 of the FFS.

For Indefinite Delivery/Indefinite Quantity (IDIQ) contracts, a different Order/Lot identifier for each Task Order will be identified in the CSDR Plan. The CSDR Plan will not identify an Order/Lot for the entire IDIQ scope (i.e., the CSDR Plan will not assign the entire contract to one Order/Lot when the cost and hours can be reported against discrete Task Orders).

iii. End Items

End Items are uniquely identified platforms, models, versions, flights, variants, kits, or other physical hardware delivered (via a signed DD Form 250) to the Government over the course of the contract.

With a FlexFile, End Item identification serves two distinct functions. If no Unit/Sublot reporting is indicated in the Unit Reporting column (Block 18c) of the approved CSDR Plan, then End Item reporting serves the same function as in the legacy CCDR environment. End Item will track to major complete systems such as unique system models, variants, or in some cases sub-assemblies/kits.

In the situation where Unit/Sublot reporting is indicated in the Unit Reporting column (Block 18c) of the approved CSDR Plan, the End Item defined in the End Item table will need to provide sufficient fidelity of system, subsystem, and component to allow unit sequencing for high value and high interest elements.

When End Items are identified on the End Items table (Block 17) of the approved CSDR Plan, the FlexFile and Quantity Data Report must have the associated data tagged/reported as required.<sup>20</sup>

iv. “Common” End Items

Costs that cannot be directly attributed to individual end items may be identified via “Common” End Item tag.<sup>21</sup>

**e. Functional Category and Functional Overhead Category**

The overall intent is to receive actual contract costs aligned with the resource categories in the Forward Pricing Rate (FPR). For example, direct labor categories will align with the Reporting Entity’s FPR proposals and agreements. Material categories may or may not align with the FPR. The Reporting Entity may provide material loading rate for material categories; these categories may or may not have an overhead applied to them depending on the Reporting Entity’s structure. Other Direct Costs (ODCs) will be tagged according to the Reporting Entity’s system and will often exclude overhead as well.

For example, for a direct labor charge, such as Direct Engineering, the Functional Category and Functional Overhead Category should align with the Reporting Entity’s corresponding

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<sup>20</sup> For more information on End Item, refer to Data Group B, Item 3 of the approved FlexFile DID. For example, scenarios related to End Item, refer to Appendix A. For information on how End Item should be formatted according to the Data Model, refer to table 2.2.5 of the FFS.

<sup>21</sup> For more information on “Common” End Items, refer to Appendix A.

Direct Labor FRP Category and Overhead FPR Category. For the overhead costs associated with that direct labor charge, the Functional Category should align with the corresponding Overhead FPR Category, with null values being reported for the Functional Overhead Category. See Figure 3 for an example.

Functional Category	Functional Overhead Category	Standard Functional Category	\$	Hrs
Design Engineer	Engineer OH	DIRECT_ENGINEERING_LABOR	\$1000	10
Systems Engineer	Engineer OH	DIRECT_ENGINEERING_LABOR	\$1350	10
Production Engineer	Engineer OH	DIRECT_ENGINEERING_LABOR	\$650	5
Engineer OH	-	ENGINEERING_LABOR_OVERHEAD	\$4000	
G&A	-	GENERAL_AND_ADMINISTRATIVE	\$250	
FCCOM	-	FACILITIES_CAPITAL_COST_OF_MONEY	\$100	

Figure 3 – Functional Category and Functional Overhead Category

If reporting General and Administrative (G&A) and Facilities Capital Cost of Money (FCCOM) as part of the ATD data, the Functional Category would indicate G&A and FCCOM, respectively, with null values being reported for the Functional Overhead Category.

An analyst should be able to use the Functional Category to distinguish between direct and overhead costs. Functional Overhead Category should indicate which overhead categories are applied to applicable resources in Functional Category.<sup>22</sup>

**f. Standard Functional Categories**

The Government’s Standard Functional Categories have been organized into two levels: a mandatory higher-level structure (Tier 1 “Standard” Functional Categories) and a Reporting Entity optional lower-level breakout (Tier 2 “Detailed” Functional Categories). The Reporting Entity is required to tag their own functional categories or accounts to at least the level of detail at the mandatory Tier 1 categories.

The Reporting Entity must only tag to the most applicable Standard Functional Category. It is not required that the Reporting Entity tag the Standard Functional Categories at a level lower than what they are reporting for Functional Category and/or Account..

“Other Direct Costs Not Shown Elsewhere” is *not* synonymous with ODCs. “Other Direct Costs Not Shown Elsewhere” *include* ODCs, but may also encompass other Reporting Entity functional categories that do not clearly align with the mandatory Engineering,

<sup>22</sup> For more information on Functional Category and Functional Overhead Category, refer to Data Group E, Items 5 and 6 of the approved FlexFile DID.



Manufacturing, Maintenance, and Material categories, such as Program Management and Services.<sup>23</sup>

**g. Summary Elements**

Each Summary Element will be delineated by the Order/Lot. For example, if a FlexFile submission has both “Lot 1” and “Lot 2” identified as Order/Lots, then the FlexFile will provide Subtotal, G&A, FCCOM, Undistributed Budget (UB), Management Reserve (MR), Fee, and Price for each of “Lot 1” and “Lot 2” Order/Lots.

Subtotal (Actuals To Date) shall include the direct and indirect costs associated with the CSDR Plan WBS elements, but exclude all costs associated with the other summary elements. This requirement holds even if the Reporting Entity elects to include G&A and FCCOM as part of the ATDs.<sup>24</sup>

Consider a case where the Reporting Entity is reporting G&A and FCCOM as part of ATDs by utilizing the Standard Functional Categories. Assume that the sum of ATDs, including G&A and FCCOM is \$1,000,000.00. Further assume that when G&A and FCCOM are excluded, the sum of ATDs is \$900,000.00, where G&A is \$50,000 and FCCOM is \$50,000. The \$900,000.00 figure will get reported for the Subtotal (Actuals To Date). See Figure 4 below for what this would look like as part of the legacy 1921 form.

WBS ELEMENT A	WBS REPORTING ELEMENTS B	NUMBER OF UNITS C	COSTS INCURRED TO DATE (thousands of U.S. Dollars)		
			NONRECURRING D	RECURRING E	TOTAL F
	Subtotal Cost				\$900,000.0
	Reporting Contractor G&A				\$50,000.0
	Reporting Contractor Undistributed Budget				\$0.0
	Reporting Contractor Management Reserve				\$0.0
	Reporting Contractor FCCM				\$50,000.0
	Total Cost				\$1,000,000.0
	Reporting Contractor Profit/Loss or Fee				\$200,000.0
	Total Price				\$1,200,000.0

Figure 4 – Summary Elements Example

Subtotal (Forecasts At Completion) shall include the direct and indirect costs associated with the CSDR Plan, exclusive of the summary elements in the same manner as Subtotal (Actuals To Date) described above.

<sup>23</sup> For a list of the categories and definitions, refer to Data Group E, Item 7 of the approved FlexFile DID. For information on how the categories should be formatted as part of the Data Model, refer to tables 2.4.6 and 2.4.7 of the FFS. For more information regarding the tiered system, refer to Section 7b of this guide.

<sup>24</sup> For more information on including G&A and FCCOM as part of the WBS, refer to section 7a of this guide.

If the Reporting Entity does not report FCCOM as part of their proposal bid, then FCCOM shall not be reported as part of the summary elements and a remark shall be included indicating that fact.<sup>25</sup>

## **h. WBS Element Definitions and Remarks**

### **i. WBS Element Definitions**

WBS Element Definitions subsume the equivalent to the prior requirement for the CWBS Index and Dictionary. The Reporting Entity shall define each WBS element from the approved CSDR Plan within each submission. WBS Element Definitions includes technical content that explains functionality and physical descriptions; work content that explains the process used to design, produce, or sustain the end item or service; and cost content that provides explanations for recurring versus non-recurring efforts and purchased versus made in-house decisions. If the WBS element is not within scope, then a definition must be provided that reflects this or be marked “NA”.

The FlexFile DID requires that definitions are updated with each submission to reflect any changes in scope.<sup>26</sup>

Definitions are typically common across all Orders/Lots; however, the definitions may also detail any nuances across the different Orders/Lots. For example, say the WBS element for propulsion comprises purchased parts A, B, and C. Over the course of the contract, purchased part C was replaced with purchased part C-2. The definition section for the propulsion WBS element must note that change for the later Orders/Lots where it was made.<sup>27</sup>

### **ii. Remarks**

The FlexFile allows the Reporting Entity the ability to provide remarks at both a summary level and a WBS level.<sup>28</sup>

The Remarks section allows the Reporting Entity the opportunity to note any relevant information that could be used in the interpretation of the data and to potentially explain otherwise irregular data ahead of questions from the DCARC or CWIPT analysis. It may also be used to respond to any questions Government analysts may have regarding the data during the Validation process. Reporting Entity must also note in the Remarks section any accounting changes that occurred in any of the reported

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<sup>25</sup> For more information on the Summary Elements, refer to Data Group D of the approved FlexFile DID. For information on how Summary Elements should be formatted according to the Data Model, refer to table 2.2.12 of the FFS.

<sup>26</sup> Note that legacy CWBS Dictionaries were a separate deliverable from the cost reports and required the reporting entity to provide updates outside of the reporting cycle given any changes to technical, work, or cost scope.

<sup>27</sup> For more information on the WBS Element Definitions, refer to Data Group C, Item 1 of the approved FlexFile DID. For information on how the WBS Element Definitions should be formatted according to the Data Model, refer to table 2.2.19 of the FFS.

<sup>28</sup> The summary level and WBS level remarks are equivalent to the Remarks provided on the DD Form 1921 CDSR and DD Form 1921-1 FCHR. Both Summary Remarks and Remarks by DD FORM 2794 WBS Element are further delineated by Order/Lot.

categories since the last report; details for any WBS element that includes more than 10% of costs tagged as an ODC<sup>29</sup>, and provide any additional remarks as required by the FlexFile DID.<sup>30</sup>

**i. Forecasts At Completion (FAC)**

If FAC is required through the approved CSDR Plan as indicated by an “X” in the EAC/FAC column (Block 12e), then at a minimum, the forecasts will be reported by WBS and Order/Lot.

FAC reporting can further be reported by the Standard Functional Categories or Nonrecurring or Recurring. This requirement will be indicated in the Approved Plan Requirements section of the Metadata (Block 10c) of the approved CSDR Plan.<sup>31</sup>

**5. Clarification Regarding Allocations**

Though allocation is discouraged, the allocation method allows the Reporting Entity to allocate their source data by WBS, Order/Lot, End Item, or by Unit/Sublot, if necessary. Allocations may be performed by the Reporting Entity in order to meet the reporting requirements specified in the CSDR Plan. Of the various allocations the Reporting Entity may perform, the FlexFile only supports insight into these four types of allocations. If allocations are used, they should be encoded within the available allocation methods when possible. If not possible, the Reporting Entity should contact the DCARC for assistance or should directly encode the results of the allocation explicitly in the data records.

The Reporting Entity does not perform the allocations described above, but rather only provides the method by which they would do so. CADE will have the capability of applying the methodology to the data submitted.

**a. Original Source Definition**

Original Source (unallocated) here means source data that requires an allocation, for example to two or more WBS elements, but have not been natively allocated in the Reporting Entity’s system. The unallocated data will have a tag to the allocation methodology which will demonstrate how it should be allocated.

**b. Methodology**

If allocations are required to fulfill the FlexFile data elements, the Reporting Entity shall identify the methodology corresponding to those specific data elements for which allocations are needed. The FlexFile supports both direct percent assignments and

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<sup>29</sup> This is a requirement from the legacy 1921-1 DID and is collected to ensure Government analysts understand what type of costs are comprised in this category.

<sup>30</sup> For more information on the Remarks, refer to Data Group C, Items 2 and 3 of the approved FlexFile DID. For information on how the Remarks should be formatted according to the Data Model, refer to tables 2.2.17 and 2.2.18 of the FFS.

<sup>31</sup> For more information on CWIPT optional breakouts of the FACs, refer to Section 6 of this guide. For more information on the FACs, refer to Data Group G of the approved FlexFile DID. For information on how the FACs should be formatted according to the Data Model, refer to table 2.2.14 of the FFS.

prorating. For direct percent assignments, the Reporting Entity identifies the allocation of cost and hours from one or many records in the Actual Cost Hour Table to two or more elements, whether WBS, Order/Lot, End Item, or Unit/Sublot. Prorating spreads the allocation across identified elements, whether WBS, Order/Lot, End Item, or Unit/Sublot, based on the relative amounts of cost expenditures discretely accrued to those identified elements.

The Reporting Entity has discretion on how to set up their execution system to meet internal accounting guidelines and Government mandatory requirements. If the FlexFile reporting structure differs from this execution structure, the Reporting Entity may allocate to meet FlexFile reporting requirements. Again, the FlexFile only requests insight into four specific types of allocations: WBS; Order/Lot; End Item; and Unit/Sublot.

**c. Interaction Between End Items and Allocations**

Allocations are not needed for common costs and hours when a “Common” End Item has been provided. For example, say “Vehicle Variant A” and “Vehicle Variant B” have been provided as an End Item but “Common Vehicle Hardware” has not. If the Reporting Entity has material costs that are common to both Variant A and Variant B, then an allocation must take place to delineate how much of the material goes to each variant. If a “Common” End Item has been provided, then those common material costs may be tagged to the “Common” End Item.<sup>32</sup>

**d. Validation**

This requirement is focused on application of the Allocation Methodology to reach results in accordance with the CSDR Plan and not focused on a detailed review of the analytical basis for each allocation.

**e. Examples of Allocations**

If the Reporting Entity has an Account for all materials, they will report the Account at the summary level. The Reporting Entity should provide their allocation methodology via the Allocation Methodology table to spread the material Account costs by percentages (or by proration) to the applicable WBS elements.<sup>33</sup>

For contract data with an execution WBS that has one-to-many or many-to-many relations with the CSDR Plan WBS, the Reporting Entity must use the allocation methodology. For example, a one-to-many relationship would be charge code X being allocated to both WBS elements 1.1.1 and 1.1.2. A many-to-many relationship would be charge codes X and Y each being allocated to both WBS elements 1.1.1 and 1.1.2.<sup>34</sup>

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<sup>32</sup> For more information on “Common” End Items, refer to Appendix A.

<sup>33</sup> For information on how the Allocation Methodology should be formatted according to the Data Model, refer to tables 2.2.15 and 2.2.16 of the FFS.

<sup>34</sup> For more information on Allocation Methodology, refer Data Group F of the approved FlexFile DID.

## **6. Government Optional Tailoring Guidance**

### **a. Unit/Sublot Reporting as it pertains to ATDs**

The addition of Unit/Sublot reporting in a FlexFile will be indicated in the Unit Reporting column (Block 18c) of the approved CSDR Plan. If Unit/Sublot reporting is required, all touch labor costs and hours that are associated with the discrete units or sublots be tagged as Touch Manufacturing or Touch Maintenance.<sup>35</sup>

The Remarks section (Block 15) of the approved CSDR Plan will further detail whether costs shall be broken out by individual unit or by sublot.

Unit/Sublot number is primarily intended to be applicable to touch labor categories for actual costs and hours. It is not expected for other functional elements, such as engineering labor, program management, or materials, to be identified by Unit/Sublot number. Furthermore, FACs will also not be identified by Unit/Sublot number.

Unit/Sublot tagging is highly dependent on End Item definitions and this information is intended to support unit cost estimating and learning analysis by systems, subsystems, major system components for high value and high interest hardware elements. For this reason, the Unit/Sublot table of the FlexFile submission requires Unit/Sublot definitions to be tied to the End Item definitions table.<sup>36</sup>

Typically, Unit/Sublot reporting is important to collect for programs in their Engineering & Manufacturing Development (EMD) phase, Low-Rate Initiation Production (LRIP), or early on during Full-Rate Production (FRP).<sup>37</sup>

### **b. Nonrecurring/Recurring as it pertains to FACs**

The Reporting Entity requirement to report FACs broken out by Nonrecurring or Recurring is indicated in the Approved Plan Requirements section of the Metadata (Block 10c) of the approved CSDR Plan. Requiring this breakout is a best practice, although the form provides the option for not reporting FACs with overriding justification and the approval of the CWIPT.

### **c. Standard Functional Categories as it pertains FACs**

The requirement to Reporting Entity report FAC costs and hours broken out by the top-level Tier 1 Standard Functional categories is indicated in the Approved Plan Requirements section of the Metadata (Block 10c) of the approved CSDR Plan. Requiring this breakout is a best practice, although the form provides the option for not reporting FACs with overriding justification and the approval of the CWIPT.

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<sup>35</sup> For more information on the Standard Functional Categories, refer to Data Group E, Item 7 of the approved FlexFile DID and Section 4f of this guide.

<sup>36</sup> For more information on the relationship between Unit/Sublot reporting and End Item, refer to Appendix A.

<sup>37</sup> For more information on Unit/Sublot reporting, refer to Data Group E, Item 8 of the approved FlexFile DID. For information on how Unit/Sublot should be formatted according to the Data Model, refer to table 2.2.10 of the FFS.

#### **d. Additional Data Fields**

Specification of Additional Data Fields #1-#12 is optional within the CSDR Planning process. The starting point for the FlexFile CDRL posted on the CADE website removes the requirement for Additional Data Fields #1-#12. The requirement for additional fields within an initial CSDR Plan would only apply in a sole source environment when the CWIPT analyst confirms inclusion of the additional fields in the FlexFile would not be burdensome to the Reporting Entity. Government CWIPTs should not include requirements for Additional Data Field reporting that would cause the Reporting Entity to report data that does not already exist within, or is not exportable from, the Reporting Entity's system(s).

For both sole source and competitively awarded actions, the CSDR Plan can be revised to include additional data fields if mutually agreed to between the CWIPT and Reporting Entity during the CSDR Readiness Review and the revised CSDR Plan is subsequently approved by the CSDR approval authority and added to the contract via a modification.

Additional Data Fields #1-#12 will be detailed in the Remarks section (Block 15) of the approved CSDR Plan.<sup>38</sup>

### **7. Reporting Entity Optional Tailoring Guidance**

The FlexFile provides the Reporting Entity with the ability to determine certain aspects of its own submissions. The Reporting Entity has the option to elect how to report the following two classes of information as part of the FlexFile.

#### **a. G&A and FCCOM**

The FlexFile always requires the Reporting Entity to provide the total costs attributable to G&A and FCCOM in the Summary Elements section.

If the Reporting Entity elects to exclude G&A and FCCOM from the WBS, then the costs and hours attributable to the WBS will only include direct and overhead elements. If the Reporting Entity includes G&A and FCCOM in the WBS, then the costs and hours attributable to the WBS will include direct, overhead, G&A, and FCCOM. All G&A and FCCOM cost elements must then be tagged as "G&A" and "FCCOM," respectively, in the "Standard Functional Category" data field.

The Reporting Entity may also elect to include G&A and exclude FCCOM, or vice versa. The Reporting Entity shall identify whether G&A and/or FCCOM are included as "Adds" or "Non-adds" to the WBS in the Report Configuration table of the FlexFile FFS.<sup>39</sup>

For example, if G&A is included within the WBS actuals, it will be recorded as a separate line item tagged to the standard functional category G&A. The reporting of G&A within this context will look like line items for overhead in which a separate line item is identified

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<sup>38</sup> For more information on Additional Data Fields #1-#12, refer to Data Group E, Item 12 of the approved FlexFile DID.

<sup>39</sup> For more information on the Report Configuration table, refer to table 2.2.1 of the FFS.

and tagged appropriately to WBS, CLIN, etc. Take for example a line item for direct engineering labor. A separate line item will be created to capture its overhead expense with all the same data tags as the direct cost except for functional category fields. A new line item will delineate an overhead cost instead of a direct labor expense. Similarly, if the Reporting Entity reports G&A as part of the actuals detail, a third line item will be reported that shows G&A cost for that direct expense.

**b. Tier 2 “Detailed” Standard Functional Categories**

All cost and hour data elements must be identified by at least the appropriate Tier 1 “Standard” Functional Category. However, if the Reporting Entity routinely tracks resources at a sufficient level, it may identify costs and hours at a lower level according to the Tier 2 “Detailed” Functional Categories. If the Reporting Entity elects to report at the Tier 2 level, then it must identify all cost and hour elements with one of the Tier 2 categories. The “Other” category is available for a particular resource that does not fit into one of the other well-defined standard categories.<sup>40</sup>

The Reporting Entity should use the Tier 1 categories OR the Tier 2 categories, but not both. In other words, if the Reporting Entity reports the Tier 2 categories, then they should not also report the Tier 1 categories. The Tier 1 categories can be derived from the reported Tier 2 categories based on their summative relationship.

For example, if the Reporting Entity can distinguish between Raw Materials, Purchased Parts, etc., then the Reporting Entity may want to use the Tier 2 categories. However, if the same Reporting Entity cannot report to the corresponding Tier 2 categories for Other Direct Costs Not Show Elsewhere, then the Reporting Entity should use the Tier 1 Categories for all other elements since they cannot use tags from both lists.

If the Government requests that FACs be further reported by the Tier 1 “Standard” Functional Categories through the CSDR Planning process, then the Reporting Entity has the option to further report FACs to the Tier 2 “Detailed” Functional Categories.

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<sup>40</sup> For a list of the categories and definitions, refer to Data Group E, Item 7 of the approved FlexFile DID. For information on how the categories should be formatted as part of the Data Model, refer to tables 2.4.6 and 2.4.7 of the FFS.

## Appendix A – End Item Guidance

The following guidance outlines some scenarios an analyst may come across when developing the End Item table (Block 17) of the approved CSDR Plan.

There are a few benefits in strategically thinking about how the End Item table will be configured. Generally speaking, the CWIPT should consider the presence of Unit/Sublot reporting when developing the End Item table in the approved CSDR plan. Unit/Sublot tagging is highly dependent on End Item definitions and this information is intended to support unit cost estimating and learning analysis by systems, subsystems, major system components for high value and high interest hardware elements.

In addition to Unit/Sublot considerations, in many cases, using the End Item table will reduce the need for a lengthy WBS or the need for multiple submissions in the same year. The following scenarios will highlight this approach where applicable.<sup>41</sup>

In most cases, these scenarios will be applicable regardless of whether the contract is for development, production, sustainment, or maintenance. End Item tags will generally be product oriented as opposed to process oriented.

### Scenario 1 – Single Model

As an example, consider the case where the contract scope is for delivery of some number of units for a system that is comprised of only a single model (e.g., a missile or aircraft with no variants).

This is the most straightforward scenario and it is an example of where the End Item table may not provide any additional efficiency when developing other elements of the CSDR Plan (e.g., does not simplify the WBS or submission schedule). However, every actual cost and hour that is reported in the FlexFile is required to have an End Item tag.<sup>42</sup> Therefore, at least one End Item must be defined in the End Item table of the approved CSDR Plan. In Figure 5 below, the End Item tag is just “Air Vehicle”. In practice, an analyst would use the actual name of the system being developed, produced, sustained, or maintained.

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<sup>41</sup> For example, when collecting data for multiple variants using the legacy CCDR forms, it was expected that multiple CCDRs would be reported, one for each separate variant. In other cases, the variants were blended into the WBS so that a single CCDR could discretely stratified the data by variant.

<sup>42</sup> For information on how End Item should be formatted according to the Data Model, refer to table 2.2.5 of the FFS.



COST AND SOFTWARE DATA REPORTING PLAN			
INTRA-CONTRACT SCOPE REPORTING DEFINITION			
<b>16. ORDERS/LOTS</b>			
a. ID	b. NAME	c. PHASE/MILESTONE	
1	Lot 1	C_FRP	
2	Lot 2	C_FRP	
3	Lot 3	C_FRP	
<b>17. END ITEMS</b>			
a. ID	b. NAME		
1	Air Vehicle		
<b>18. OPTIONAL REQUIREMENTS</b>			
a. ORDER/LOT ID	b. END ITEM ID	c. UNIT REPORTING <i>(X if applicable)</i>	d. SEQUENCING <i>(X if applicable)</i>

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Figure 5 – Example Scope Def table from CSDR Plan for Scenario 1

## Scenario 2 – Multiple Models

As another example, consider the case where the contract scope is for delivery of multiple units for a system that has multiple models (e.g., a family of vehicles, an aircraft with multiple variants).

Here, the End Item table in the approved CSDR Plan can be used to identify the different models. In Figure 6 below, the End Item table identifies the different variants being developed, produced, sustained, or maintained. In practice, an analyst would use the actual model names.

COST AND SOFTWARE DATA REPORTING PLAN			
INTRA-CONTRACT SCOPE REPORTING DEFINITION			
<b>16. ORDERS/LOTS</b>			
a. ID	b. NAME	c. PHASE/MILESTONE	
1	Lot 1	C_FRP	
2	Lot 2	C_FRP	
3	Lot 3	C_FRP	
<b>17. END ITEMS</b>			
a. ID	b. NAME		
1	Variant A		
2	Variant B		
3	Variant C		
<b>18. OPTIONAL REQUIREMENTS</b>			
a. ORDER/LOT ID	b. END ITEM ID	c. UNIT REPORTING <i>(X if applicable)</i>	d. SEQUENCING <i>(X if applicable)</i>

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Figure 6 – Example Scope Def table from CSDR Plan for Scenario 2

In most cases, this approach will remove the need for model-specific elements in the WBS and for model-specific FlexFile submissions. A single FlexFile will capture all variants and unit reporting requirements within a single FlexFile dataset. The End Item table will associate data records with the appropriate End Items.

### **Scenario 3 – Using a “Common” End Item**

When multiple End Items are being reported, there will be common and unique resources supporting the effort. The costs for common resources including activities, materials, and equipment need to be distributed across multiple End Items using a logical allocation scheme. The Reporting Entity should provide their best effort to stratify cost elements as either common or unique so the costs will be correctly assigned to quantities for learning curve and unit cost calculations.

An analyst may want to consider using a “Common” End Item tag when developing the approach for collecting cost data requirements. The tag may refer to common material or common software that spans multiple End Items within a contract. It may also refer to the “Common Elements” an analyst may find on a WBS used to compare similar costs across contracts and programs.<sup>43</sup>

Under this approach, the CWIPT would include a “Common” End Item tag in addition to the model-specific End Item tags in the End Item table of the approved CSDR Plan. See Figure 7 below for an example. In no scenario should the only End Item tag be “Common”. If only one End Item tag is necessary, then it would be the actual name of the system being developed, produced, sustained, or maintained (see Scenario 1).

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<sup>43</sup> “Common Elements” refers to the following elements that are applicable to all major systems and subsystems as required: Integration, Assembly, Test, and Checkout, Systems Engineering, Program Management, System Test and Evaluation, Training, Data, Peculiar Support Equipment, Common Support Equipment, Operational/Site Activation, Industrial Facilities, and Initial Spares and Repairs. See the MIL-STD 881D for commodity specific common elements.

COST AND SOFTWARE DATA REPORTING PLAN			
INTRA-CONTRACT SCOPE REPORTING DEFINITION			
<b>16. ORDERS/LOTS</b>			
a. ID	b. NAME	c. PHASE/MILESTONE	
1	Lot 1	C_FRP	
2	Lot 2	C_FRP	
3	Lot 3	C_FRP	
<b>17. END ITEMS</b>			
a. ID	b. NAME		
1	Variant A		
2	Variant B		
3	Variant C		
4	Common		
<b>18. OPTIONAL REQUIREMENTS</b>			
a. ORDER/LOT ID	b. END ITEM ID	c. UNIT REPORTING (X if applicable)	d. SEQUENCING (X if applicable)

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Figure 7 – Example Scope Def table from CSDR Plan for Scenario 3

During the Planning process, the CWIPT may want to specify in the Remarks section (Block 15) of the CSDR Plan when the “Common” End Item should be used (i.e., specify which elements the CWIPT believes where the “Common” End Item is applicable). This may also be discussed at the CSDR Readiness Review.

#### Scenario 4 – Unit/Sublot Reporting

In the situation where Unit/Sublot reporting is indicated in the Unit Reporting column (Block 18c) of the approved CSDR Plan, the End Item defined in the End Item table should provide sufficient fidelity of system, subsystem, and component to allow unit sequencing for high value and high interest elements.

As an example, the contract scope is for delivery of some number of units for a system that has two models (Variant A and Variant B) and the requirement is to include Unit/Sublot reporting. The CWIPT would need to consider both model unique components as well as common components when developing the End Item table.<sup>44</sup>

For an aircraft program, assume the engine is a common component and is used by Variant A and Variant B. The 10<sup>th</sup> unit of the engine might be installed on the 5<sup>th</sup> unit of Variant B. If there is a requirement to capture costs at the engine unit level, then “Engine” would need to be included in the End Item table, since its production quantity sequence differs from the total system production quantity sequence. See Figure 8 below for an example of what this would look like in the CSDR Plan.

<sup>44</sup> The End Item definitions needed to support Unit/Sublot reporting identify which WBS elements would have unique quantity sequences and might have required a DD Form 1921-2 for that WBS element in the legacy CDR system.

<b>COST AND SOFTWARE DATA REPORTING PLAN</b>			
<b>INTRA-CONTRACT SCOPE REPORTING DEFINITION</b>			
<b>16. ORDERS/LOTS</b>			
a. ID	b. NAME	c. PHASE/MILESTONE	
1	Lot 1	C_FRP	
2	Lot 2	C_FRP	
3	Lot 3	C_FRP	
<b>17. END ITEMS</b>			
a. ID	b. NAME		
1	Variant A		
2	Variant B		
3	Engine		
<b>18. OPTIONAL REQUIREMENTS</b>			
a. ORDER/LOT ID	b. END ITEM ID	c. UNIT REPORTING <i>(X if applicable)</i>	d. SEQUENCING <i>(X if applicable)</i>
1	1	X	X
1	2	X	X
1	3	X	X
2	1	X	X
2	2	X	X
2	3	X	X
3	1	X	X
3	2	X	X
3	3	X	X

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Figure 8 – Example Scope Def table from CSDR Plan for Scenario 4

Details regarding the relationship between End Item and Unit/Sublot reporting should be discussed at the CSDR Readiness Review.

## Appendix B – Order/Lot Guidance

As previously stated, Order/Lot refers to a contractual action that involves the requirement for delivering a defined product or service to the Government. An Order/Lot defined in either the approved CSDR Plan or FlexFile and Quantity Data Report Data Model would have scope associated with it via a Statement of Work (SOW), Performance Work Statement (PWS), etc. For this reason, the specific Order/Lots that are included in the Scope Def table of the approved CSDR Plan should have a direct link to the contract and utilize similar verbiage as the contract. This excludes CLIN, as CLIN is already a discrete reporting element in the FlexFile DID.<sup>45</sup> Where possible, the CWIPT and Reporting Entity should avoid using CLIN codes to define the Orders/Lots.

The following guidance uses the “type of instrument” code from the Procurement Instrument Identifier (PIID), i.e., contract number. The type of instrument code is the ninth position of the PIID and describes the type of contract. For example, the type of instrument in contract number W67ABC-20-C-0216 is “C”, which refers to a contract that could be any type except for indefinite-delivery contract.<sup>46</sup>

In most cases, the “type of instrument” will help determine how the Order/Lot table will be configured. The third column of the following table (“Order or Lot Methodology”) will inform what is entered in the Order or Lot table, but it will be based on the first column (“Type of Instrument”).

Type of Instrument (from PIID)		Contract Mechanism	Order or Lot Methodology	Comments
C	Contracts of all type except indefinite-delivery contracts	<ul style="list-style-type: none"> <li>General</li> <li>Multiple Year</li> </ul>	<ul style="list-style-type: none"> <li>“Total Contract Effort”</li> <li>Base and/or Options</li> </ul>	<ul style="list-style-type: none"> <li>If the effort is just the total contract, there will be one Order/Lot – “Total Contract Effort”</li> </ul>
		<ul style="list-style-type: none"> <li>Multiyear (MYP)</li> <li>Block Buys</li> </ul>	<ul style="list-style-type: none"> <li>Annual Years</li> <li>Lots</li> </ul>	<ul style="list-style-type: none"> <li>Known scope and quantities</li> </ul>
A	Blanket purchase agreements	<ul style="list-style-type: none"> <li>Blanket Purchase Agreements (BPA)</li> <li>Indefinite Delivery, Indefinite Quantity (IDIQ)</li> <li>Basic Ordering Agreements (BOA)</li> </ul>	<ul style="list-style-type: none"> <li>Delivery Order 1...n</li> <li>Task Order 1...n</li> <li>Purchase Order 1...n</li> </ul>	<ul style="list-style-type: none"> <li>Unknown scope and quantities</li> <li>“1...n” is a placeholder for those Order/Lots that are not known yet</li> <li>If they are known, then they should be discretely listed as individual records in the Order/Lot table</li> </ul>
D	Indefinite-delivery contracts (including Federal Supply Schedules, Governmentwide acquisition contracts (GWACs), and multi-agency contracts)			
G	Basic ordering agreements			

<sup>45</sup> For more information on CLIN, refer to Data Group E, Item 3 of the approved FlexFile DID.

<sup>46</sup> For more information on Procurement Instrument Identifiers (PIID) and a complete list of the type of instruments, refer to [https://www.acquisition.gov/sites/default/files/current/far/compiled\\_html/subpart\\_4.16.html](https://www.acquisition.gov/sites/default/files/current/far/compiled_html/subpart_4.16.html)

				<ul style="list-style-type: none"> <li>Changes to the CSDR Plan can be made at a later date when more Order/Lots are known</li> </ul>
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Table 1 – Order/Lot Guidance

Take for example a “C” type contract, where the contract mechanism is a Multiple Year contract with some base award and four options. In this example, there would be five Order/Lots, where the first would be “Base Award” and the remaining four would be the different options.

INTRA-CONTRACT SCOPE REPORTING DEFINITION		
16. ORDERS/LOTS		
a. ID	b. NAME	c. PHASE/MILESTONE
1	Base Award	O_AND_S
2	Option 1	O_AND_S
3	Option 2	O_AND_S
4	Option 3	O_AND_S
5	Option 4	O_AND_S

Figure 9 – Order/Lot table for base award and options

The next three examples are additional scenarios for “C” type contracts where the contract contains some number of lots.

INTRA-CONTRACT SCOPE REPORTING DEFINITION		
16. ORDERS/LOTS		
a. ID	b. NAME	c. PHASE/MILESTONE
1	Lot 1	C_FRP
2	Lot 2	C_FRP
3	Lot 3	C_FRP
4	Lot 4	C_FRP
5	Lot 5	C_FRP

Figure 10 – Order/Lot table for five production lots

INTRA-CONTRACT SCOPE REPORTING DEFINITION		
16. ORDERS/LOTS		
a. ID	b. NAME	c. PHASE/MILESTONE
1	Lot 11	C_FRP
2	Lot 12	C_FRP
3	Lot 13	C_FRP
4	Lot 14	C_FRP
5	Lot 15	C_FRP

Figure 11 – Order/Lot table for five production lots relative to a previous production contract (e.g., the next five lots after Lot 10)

INTRA-CONTRACT SCOPE REPORTING DEFINITION		
16. ORDERS/LOTS		
a. ID	b. NAME	c. PHASE/MILESTONE
1	LRIP 1	C_LRIP
2	LRIP 2	C_LRIP
3	LRIP 3	C_LRIP

Figure 12 – Order/Lot table for three LRIP lots

INTRA-CONTRACT SCOPE REPORTING DEFINITION		
16. ORDERS/LOTS		
a. ID	b. NAME	c. PHASE/MILESTONE
1	EMD	B
2	LRIP 1	C_LRIP
3	LRIP 2	C_LRIP
4	LRIP 3	C_LRIP

Figure 13 – Order/Lot table for a contract that contains an EMD effort, with the option for three LRIP lots

Another example could be a “D” type contract, such as an IDIQ, where there is some unknown number of purchase orders. In this example, some number of orders could be known at the time of award, but it could be the case where additional orders are awarded at some point during the period of performance. This should be reflected in the Order/Lot table by listing all of the known orders and then one order that is left undefined (using the “1...n” nomenclature).

INTRA-CONTRACT SCOPE REPORTING DEFINITION		
16. ORDERS/LOTS		
a. ID	b. NAME	c. PHASE/MILESTONE
1	Task Order 1	O_AND_S
2	Task Order 2	O_AND_S
3	Task Order 3	O_AND_S
4	Task Order 4...n	O_AND_S

Figure 14 – Order/Lot table for some number of known Task Orders, with a placeholder to include more

INTRA-CONTRACT SCOPE REPORTING DEFINITION		
16. ORDERS/LOTS		
a. ID	b. NAME	c. PHASE/MILESTONE
1	Delivery Order 1...n	C_FRP

Figure 15 – Order/Lot table where the Deliver Orders are not known at the time of the CSDR Plan development

In both scenarios, it is important to indicate in the approved CSDR Plan via the Remarks section (Block 15) of the CSDR Plan that additional orders will be added to the Scope Def table as they become known.

In the case where there is no discernable lots, options, etc., and the effort is just the contract, then there will be one Order/Lot. That Order/Lot will just say “Total Contract Effort” or some other brief description of the effort.

INTRA-CONTRACT SCOPE REPORTING DEFINITION		
16. ORDERS/LOTS		
a. ID	b. NAME	c. PHASE/MILESTONE
1	Total Contract Effort	C_FRP

Figure 16 – Order/Lot table for a contract where the effort is just the total contract

All of the previous examples use generic terms like “Delivery Order” and “Lot”. The nomenclature for each Order/Lot should be representative of the unique identifier or effort that ties the Order/Lot to the contract.

In the case where CSDR Plan is being developed prior to knowing either the contract number or the contract strategy, then a generic placeholder should be included in the Order/Lot table (Block 17).

An explanation via the Remarks section (Block 15) of the CSDR Plan should be included that explains specific Order/Lots will be defined as more information on the contract is made known.



## Appendix C – FlexFile and Quantity Data Report Submission and Validation Process

The following guidance outlines the submission and Validation process and will center on the three options a Reporting Entity has to submit FlexFile data: Data Model, Excel Template, and Contractor Format.<sup>47</sup>

### Data Model

The Reporting Entity submits the FlexFile and Quantity Data Report in the data model according to the FFS

- Reporting Entity has the ability to check the structure of the report and run an initial Validation Error Report in the SR application in CADE similar to the legacy CCDR submission process.
- Once the report is officially submitted in the SR, stakeholders will be notified of the submission via an automated email.
- Both the DCARC and external stakeholders will perform their reviews within the time allocated by the DCARC.
- If there are any errors or questions, the DCARC will consolidate this feedback in a Validation Error Report and provide it back to the Reporting Entity where they will have a certain timeframe identified in the report to respond. Depending on the feedback, a resubmission of the report(s) may be required.
- Upon Reporting Entity response or resubmission of the report, the DCARC and CWIPT will determine if another iteration is required.
- Iterations will continue until an acceptance or rejection determination is made.

*What will be available for the analyst?*<sup>48</sup>

- Export Excel Template
- Export Pivot Data
- Formatted File Export
- Export to Excel
- Data Model encoded in JSON
- Validation Error Report

### Excel Template

The Reporting Entity submits the FlexFile and Quantity Data Report using an Excel template that mirrors the FFS. This approach is essentially identical to the Data Model approach, but instead of preparing the JSON directly, the Reporting Entity takes the intermediate steps of preparing a template and employing cPet to convert the data into the Data Model.

- Reporting Entity can convert the Excel Template into the Data Model using cPet.

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<sup>47</sup> For more information about the three reporting options, refer to Section 3c of this guide. For more information about what is checked during the Validation process, refer to Appendix C for and Section 3e of this guide more detail.

<sup>48</sup> For descriptions on these exports, refer to Appendix G or the CADE Public Website at <https://cade.osd.mil/>

- Reporting Entity has the ability to check the structure of the report and run an initial Validation Error Report in the SR application in CADE similar to the legacy CCDR form submission process.
- Once the report is officially submitted in the SR, stakeholders will be notified of the submission via an automated email.
- Both the DCARC and external stakeholders will perform their reviews within the time allocated by the DCARC.
- If there are any errors or questions, the DCARC will consolidate this feedback in a Validation Error Report and provide it back to the Reporting Entity where they will have a certain timeframe identified in the report to respond.
- Upon Reporting Entity response or resubmission of the report, the DCARC and CWIPT will determine if another iteration is required.
- Iterations will continue until an acceptance or rejection determination is made.

*What will be available for the analyst?<sup>49</sup>*

- Export Excel Template
- Export Pivot Data
- Formatted File Export
- Export to Excel
- JSON Data Model encoded in JSON
- Reporting Entity Submitted Files (if Reporting Entity submits additional file)
- Validation Error Report

### **Contractor Format**

Reporting Entity submits the FlexFile and Quantity Data Report that adheres to the DID and approved CSDR Plan in their own format. The Reporting Entity should coordinate with the DCARC prior to their own format to ensure the format is acceptable.

- Reporting Entity will submit their own formatted FlexFile into the SR. The Reporting Entity will not have the ability to use cPet prior to submission since they are choosing to submit in their own format.
- At that point, stakeholders will be notified of the submission via an automated email and can begin their review.
- The DCARC will work with the Reporting Entity to ensure that the data can be organized into the Excel Template, and then the Data Model. This may require some iterative communication with the Reporting Entity. The DCARC will perform many of the same structure checks that cPet performs that are defined in the FFS. More information on these checks are discussed in Section 3e.<sup>50</sup>

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<sup>49</sup> For descriptions on these exports, refer to Appendix G or the CADE Public Website at <https://cade.osd.mil/>

<sup>50</sup> The time it takes for the DCARC to ensure the reporting entity's Contractor Format can be organized into the Data Model depends on 1) how consistent the Contractor Format is with previous submissions and 2) the level of communication that has already occurred.

- Once the data has been organized into the Data Model and has been uploaded to CADE, the DCARC will notify the external stakeholders that this version of the report is available for review.
- Once the report has been uploaded in the Data Model, both the DCARC and external stakeholders will perform their reviews within the time allocated by the DCARC.
- If there are any errors or questions, the DCARC will consolidate this feedback in a Validation Error Report and provide it back to the Reporting Entity where they will have a certain timeframe to respond.
- Upon Reporting Entity response or resubmission of the report, the DCARC and CWIPT will determine if another iteration is required.
- Iterations will continue until an acceptance or rejection determination is made.
- Upon acceptance, DCARC will upload a summary of the changes that were made to the Contractor Format submission in order to generate a valid Data Model.

*What will be available for the analyst?*<sup>51</sup>

- Export Excel Template
- Export Pivot Data
- Formatted File Export
- Export to Excel
- JSON Data Model encoded in JSON
- Reporting Entity Submitted Files
- Validation Error Report
- DCARC Documentation – any documentation that explains what the DCARC had to do to organize the Contractor Format submission into the Data Model

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<sup>51</sup> For descriptions on these exports, refer to Appendix G or the CADE Public Website at <https://cade.osd.mil/>

## Appendix D – Validation Guidance

The data submitted in the FlexFile and Quantity Data Report are subject to manual and automated validation checks. These checks identify potentially anomalous situations that may require an explanation be provided in the Remarks section of the FlexFile or corresponding Quantity Data Report, or both.<sup>52</sup>

This section provides the details of content validation checks the DCARC may perform manually. This list is not exhaustive and does not include any checks performed by external Government stakeholders (e.g., the program office or Service Cost Agency).

In addition to these manual checks, cPet and the SR application perform automatic structure and content check. For a list of the automatic structure and content checks performed by cPet and the SR, please see the CADE public website.<sup>53</sup>

The following guidance will mirror the data groups found in the DID.

The following notations apply the sections below.

\* May only require clarification in the remarks

\* New based on FlexFile/Quantity Data Report requirements

### Data Group A – Metadata

- Failed to provide or provided incomplete Metadata in accordance with Data Group A – Report Metadata of the DID \*
- Reported contract ceiling and/or contract price not reported in whole dollars
- Security Classification missing or mislabeled
- Prime/Subcontractor labeled incorrectly
- Plan Number not reported
- Plan Number incorrect
- Indicated that the Contract Type is Incentive but did not provide all negotiated target costs, profit or fee, and cost incentive arrangements in the Remarks section \*
- Indicated that the Contract Type is MC for Multiple Contracts but and did not provide a description of the contracting arrangement in the Remarks section \*
- Contract Ceiling exceeds the contract price (Fixed Firm Price) \*
- Incorrect Contract Number
- Appropriation inconsistent with Phase (e.g., Research Development Test & Evaluation (RDT&E) should be paired with Development) with no explanation in the remarks \*
- Incorrectly labeled Phase

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<sup>52</sup> For more information about the three reporting options, refer to Section 3c of this guide. For information on the Validation process, refer to Appendix C.

<sup>53</sup> <https://cade.osd.mil/tools/csdr-tools>

- Incorrectly labeled Report Cycle
- Submission Number not reported
- Submission Number incorrect
- As of date incorrect \*
- As of date same as date prepared \*
- Program Name incorrect
- Prime Mission Product incorrect
- Incorrectly reporting Customer if submitting entity is a direct reporting subcontractor
- Customer city/state missing
- Period of Performance (PoP) start and end dates do not match the contractual period of performance \*
- Resubmission Number incorrectly reported
- Point of Contact information missing

### **Data Group C – Definitions and Remarks**

- Not following Special Instructions in the approved CSDR Plan<sup>54</sup>
- Failed to provide WBS Element Definitions in accordance with Data Group C – Definitions and Remarks of the DID \*
- Failure to update WBS Definitions, if necessary
- Failure to follow the approved CSDR Plan
- Failure to follow the approved CSDR Plan--removing WBS elements
- Failure to follow the approved CSDR Plan--adding WBS elements
- Adding WBS elements with the same code and different element names to "provide more detail"
- Failure to spell out acronyms
- WBS Definitions are the same as the SOW
- Failure to provide definitions for summary level elements
- WBS elements defined as “Reserved”
- Provided definition but did not report costs
- Reported costs but did not include definition
- Insufficient technical content definitions
- Insufficient work content definitions
- Insufficient cost content definitions
- Identical definitions in dictionaries for prime/subcontractor or joint venture contractors
- Referred to Spares in parent level definition, but no definition for Initial Spares & Repair Parts

### **Data Group D – Summary Elements**

- Not following Special Contractor Instructions in the approved CSDR Plan<sup>55</sup>

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<sup>54</sup> Special Instructions refers to any non-standard instructions provided by the CWIPT via the Remarks section (Block 15) of the CSDR Plan.

- Failure to clearly identify Summary Elements in accordance with Data Group D \*\*
- Failure to provide Summary Elements in accordance with Data Group D \*

**Data Group B – DD FORM 2794 Data Elements, Data Group E – Actuals To Date (ATD), and Data Group G – Forecasts At Completion (FAC)**

- Failure to comply with Special Contractor Instructions in the approved CSDR Plan<sup>55</sup>
- Failure to clearly identify required data fields in accordance with Data Group E \*\*
- Failure to clearly identify required data fields in accordance with Data Group G and Block 10c of the approved CSDR Plan \*\*
- Failure to clearly identify non-required data fields \*
- Failure to provide data fields in accordance with Data Group E or Data Group G \*
- Reported dollars and hours are negative \*
- Decrease in reported dollars and hours when compared to previous report \*
- Reported dollars and hours not reported in whole numbers
- Redundant data reported in FlexFile \*
- Interim Report contains costs that are 100% complete \*
- Costs are reported as all Nonrecurring or all Recurring \*
- Null values present for the following data fields: WBS, Nonrecurring or Recurring, Standard Functional Category, End Item, Order/Lot, Reporting Period, Unit/Sublot (if applicable) \*
- Null values present for the following data fields with no further explanation: Account, CLIN, Functional Category, Functional Overhead Category \*\*
- Unit/sublot costs tagged non-touch labor Standard Functional Categories \*\*
- Unit/sublot costs tagged Nonrecurring \*\*
- Hours tagged to material and/or overhead Standard Functional Categories \*\*
- Not clear how the Functional Category and Functional Overhead Category correspond to the Forward Pricing Rate Agreement (FPRA) \*\*
- Material costs not discretely reported \*
- Data reported for Direct Reporting Subcontractor with no additional detail \*
- Subcontractor dollars incorrectly tagged to engineering, manufacturing, or maintenance Standard Functional Categories \*\*
- Time-phased data equal to the PoP but did not indicate the PoP of the submitted data \*\*
- Reporting Entity reported tags for Account, Functional Category, Functional Overhead Category and CLIN that requires more descriptive names (e.g., only provided codes and not the description of the codes) \*

**Data Group F – Allocation Methodology (as required)**

- Failure to follow Special Contractor Instructions in the approved CSDR Plan<sup>56</sup>

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<sup>55</sup> Special Contractor Instructions refers to any non-standard instructions provided by the CWIPT via the Remarks section (Block 15) of the CSDR Plan.

- Null values present for the following data fields as part of the actuals with no allocation methodology provided: WBS, End Item, Order/Lot, Unit/Sublot (if applicable) \*
- See Section 5e of this guide for more detail regarding the validation of allocations.

### **Quantity Data Report**

- Failure to follow Special Contractor Instructions in the approved CSDR Plan<sup>56</sup>
- Reporting element from Quantity Data Report not found on Contract Plan \*
- Required reporting element omitted from Quantity Data Report \*\*
- Required reporting element from Quantity Data Report reports zero quantity for Total At Completion \*\*
- Non-required reporting element from Quantity Data Report reports quantities \*\*
- Costs are not complete, but number of units to date equals the number of units at completion \*
- Costs reported as complete, quantities incomplete \*
- Full system units for children-level WBS elements \*
- Parents units equals the sum of children-level WBS elements \*
- Units reported, no costs reported \*
- Units for non-hardware elements \*

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<sup>56</sup> Special Contractor Instructions refers to any non-standard instructions provided by the CWIPT via the Remarks section (Block 15) of the CSDR Plan.

## Appendix E – Contractor Format Guidance

Though the Data Model is the official mechanism to submit the FlexFile, this document provides guidance for using Contractor Format (e.g., XLS or CSV) as an alternative submission option.<sup>57</sup>

Contractor Format is intended to be of the Reporting Entity’s own format. As a general rule, ensure all elements are included and guidelines followed as outlined in the approved FlexFile DID, approved CSDR Plan, and approved CDRL. Please refer to the DID and the rest of this Implementation Guidance for definitions and explanations of any of the data fields.

If the elements provided as part of the Contractor Format submission do not clearly align with those found in the DID or approved CSDR Plan, then explain how or provide a key that maps the Reporting Entity native fields to the required fields. If it is not clear that a certain data element was reported, then this will be communicated to the Reporting Entity through the Validation process.<sup>58</sup>

If the Reporting Entity chooses to submit in Contractor Format, then the DCARC will work with the Reporting Entity to ensure that the data can be organized into the Excel Template and eventually the Data Model.

Since the data provided in Contractor Format will eventually be organized in the Excel Template and Data Model, the Reporting Entity should still be familiar with the common errors based on the FFS. A list of these structure validation errors can be found in the cPet User Guide on the CADE public website.

The following guidance will mirror the data groups found in the DID.

### Data Group A – Metadata and Structures

- Ensure that the metadata is provided and includes all data fields outlined in Data Group A of the approved DID.
- Please refer to the approved CSDR Plan for some of the metadata fields, such as Program Name or Plan Number. If the CSDR Plan appears to be out of date or inaccurate, then communicate this with your program office or DCARC representative.
- Reference the Enumeration Tables that can be found in the FFS to identify Phase or Milestone, Contract Type, Appropriation Type, and Report Cycle.<sup>59</sup>
- If the elements provided as part of the Contractor Format submission do not clearly align with those found in the DID or approved CSDR Plan, then provide a key describing how the Reporting Entity’s native fields map to the required fields.
- If the Contractor Format does not clearly provide data consistent with the metadata requirements described in the DID, the Reporting Entity will be informed as part of the Validation process.

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<sup>57</sup> For more information regarding these two other options, refer Section 3c of this guide.

<sup>58</sup> For more information on the Validation process, refer to Appendix C.

<sup>59</sup> Enumeration tables can be found in section 2.4 of the FFS.



### **Data Group C – Reporting Entity Definitions and Remarks**

- Ensure that each item in Data Group C is reported. 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 listed in the Order/Lot table (Block 17) of the approved CSDR Plan. This means that for each Order/Lot, there should be a corresponding summary remark and list of WBS element remarks, if applicable.
- If the elements provided as part of the Contractor Format submission do not clearly align with those found in the DID or approved CSDR Plan, then explain how or provide a key describing how the Reporting Entity native fields map to the required fields.

### **Data Group D – Summary Elements**

- Ensure that the Summary Elements outlined in Data Group D of the approved DID are reported.
- Ensure Summary Elements are provided by the Order/Lots listed in the Order/Lot table (Block 17) of the approved CSDR Plan. This means that for each Order/Lot, there should be corresponding summary elements.
- Ensure that the Subtotal is exclusive of G&A and FCCOM.
- Ensure that the derived subtotal from the data asked for in Data Group E and G of the approved DID match the reported values in the Summary Elements.
- If G&A and FCCOM are reported as part of the data asked for in Data Group E and G of the approved DID, then ensure the derived total matches the reported values in the Summary Elements.
- If the elements provided as part of the Contractor Format submission do not clearly align with those found in the DID or approved CSDR Plan, then explain how or provide a key describing how the Reporting Entity native fields map to the required fields.
- If a separate table is not provided, then those values will be derived from the data table that contains the reporting element asked for in Data Group E and G of the approved DID.
- If it appears that this table does not contain the data elements according to Data Group D of the approved FlexFile DID, then this will be communicated to the Reporting Entity through the Validation process.

### **Data Group E – Actuals To Date (ATD)**

- The data submitted must use an Excel-compatible format (e.g., XLS or CSV).
- Ensure all dollars and labor hours can be identified as direct, overhead, and if applicable, G&A and FCCOM.
- Ensure all dollars and labor hours are tagged to the lowest level of the WBS from the approved CSDR Plan. 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.

- Ensure all dollars and labor hours are mapped to the End Item and Order/Lot tags indicated in the approved CSDR Plan.
- Ensure all dollars and labor hours are tagged as either Nonrecurring or Recurring.
- Ensure all dollars and labor hours are tagged to either the list of Tier 1 “Standard” Functional Categories OR the list of Tier 2 “Detailed” Functional Categories.
- Ensure all dollars and labor hours are tagged to CLIN and that CLIN includes the four-digit number that identifies a separate supply or service provided as part of the contract.
- If reporting G&A and FCCOM as part of the data reported in this group, then ensure the Standard Functional Category for each applicable record reflects either “General and Administrative (G&A)” or “Facilities Capital Cost of Money (FCCOM)”.
- Ensure all dollars and labor hours are tagged to a Reporting Period Start Date and a Reporting Period End Date.
- Ensure each reporting period contains a month, day, and year.
- Ensure all dollars and labor dollars are tagged to a Functional Category and where applicable, a Functional Overhead Category.
- Functional Category should reflect the Reporting Entity’s internal skills, functional departments, or rate categories and serve as the basis for mapping to the Standard Functional Categories. As such, the Functional Category data field should be used to distinguish between direct and overhead costs.
- If a dollar or labor hour cannot be tagged discretely to a WBS, Order/Lot, End Item, or Unit/Sublot, then provide the allocation methodology in which the values are mapped to those data elements.
- Reference the Enumeration Tables that can be found in the FFS for the proper enumerations for Nonrecurring, Recurring, and both lists of Standard Functional Categories.
- If the elements provided as part of the Contractor Format submission do not clearly align with those found in the DID or approved CSDR Plan, then explain how or provide a key describing how the Reporting Entity native fields map to the required fields.
- If providing a value for a data field which requires a key to map to the required FlexFile reporting elements, ensure that the key is provided as a supplemental table.
- If it appears that this table does not contain the data elements according to Data Group E of the approved FlexFile DID, then this will be communicated to the Reporting Entity through the Validation process.

**Data Group F – Allocation Methodology (as required)**

- If a dollar or labor hour reported as part of Data Group E cannot be tagged discretely to a WBS, Order/Lot, End Item, or Unit/Sublot, then provide the allocation methodology in which the values are mapped to those data elements.
- Allocation Methodology does not apply to the data asked for in Data Group G – Forecasts At Completion.

- If allocations are required as outlined by Data Group F of the approved DID, then ensure the allocation methodology is properly reported in accordance with the FFS.
- If the allocation methodology provided as part of the Contractor Format does not adhere to the FFS, then the Reporting Entity must explain how to interpret it.

### **Data Group G – Forecasts At Completion (FAC)**

- Ensure that FACs are reported at the WBS level indicated on the approved CSDR Plan.
- FACs will be reported, at a minimum, by WBS level and Order/Lot. This means that for each Order/Lot that is listed in the Order/Lot table (Block 17) of the approved CSDR Plan, there should be a corresponding FAC at a WBS level.
- If indicated in the approved CSDR Plan, then ensure FACs are further reported by Nonrecurring or Recurring and/or the Standard Functional Categories

### **Other Guidance**

- Indicate if any of the following apply to the submitted Flexile<sup>60</sup> (use a separate tab, comment field, data field, etc.):
  - Tier 2 “Detailed” Standard Functional Categories are included as part of the Actual Cost-Hour Data
  - G&A data is included as part of the Actual Cost-Hour Data
  - FCCOM data is included as part of the Actual Cost-Hour Data
  - FAC are further broken out by Nonrecurring and Recurring
  - FACs are further broken out by Standard Functional Categories
- The Excel Template and Data Model call for structure tables that define the unique elements for the data elements outlined in Data Group E. If they are not provided as separate tables in the Contractor Format submission, then they will be derived from the reported data. If these tables cannot be derived, then this will be communicated to the Reporting Entity through the Validation process.

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<sup>60</sup> For more information, refer to Data Group E, Item 7 of the approved FlexFile DID and Sections 6 and 7 of this guide.

## Appendix F – Quantity Data Report Examples

Generally speaking, the CWIPT should consider the following when planning for the Quantity Data Report as part of the CSDR Planning process:

1. Recurring costs are quantity-sensitive. Therefore, the CWIPT should consider applying quantity reporting wherever recurring costs are expected.
2. The CWIPT should consider the unique combinations of WBS Element, Order/Lot, and End Item.

For example, if WBS element 1.2.3 “Propulsion”, and Delivery Order 1 and Variant A are the given Order/Lot and End Item tags respectively, then the quantity reported at the intersection of those three elements would need to make sense given the scope (e.g., there were 10 propulsion systems delivered at completion for Variant A on Delivery Order 1).

3. The CWIPT should consider what the quantity value would represent (i.e. would the value be standardized, what is the unit of measure, etc.).

For example, it is assumed that if a requirement for a Quantity Data Report is indicated at WBS element 1.2.3 of an Aircraft WBS, then the value reported would represent the number of propulsion systems.<sup>61</sup> If there is a requirement to have the value reported represent something other than the number propulsion systems, then this would need to be explicitly identified in the Remarks section (Block 15) of the approved CSDR Plan. It would also be expected that the Reporting Entity would provide a comment in the Quantity Data Report Remarks section what the value represented.

Another example would be how the quantity of each End Item is defined elsewhere on the contract. For example, if the contract requires that “Special Tools Sets” be delivered in quantity sets of five “Special Tool”, a contractual quantity of “1” may indicate the production and delivery of 5 complete special tools. If the End Item title in the CSDR Plan is “Special Tool Sets” the definition of quantity “1” would be different than if the End Item title was just “Special Tool”.

The following examples will demonstrate how quantity data may be reported in the Quantity Data Report.

### Scenario 1 – Production

The scope of work is comprised of one Delivery Orders providing complete aircraft systems with two variants to the Government. The Orders/Lots tag in this case would be “Delivery Order 1” (with an Orders/Lots ID of “DO1”). The End Item tags will be “Variant A” and “Variant B” (with End Item IDs of “VarA” and “VarB” respectively).

The CWIPT should want to ensure the requirement for a Quantity Data Report is checked off for the applicable hardware subsystems in addition to WBS 1.0 to ensure sufficient quantities

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<sup>61</sup> WBS element 1.2.3 is “Propulsion” on the Aircraft System WBS. For more information on the Aircraft System WBS, refer to Appendix A of MIL-STD-881D.

are reported. For example, if an aircraft has two engines (a set of engines is unique to an aircraft variant), then an analyst would expect a ratio of 2:1 when looking at the propulsion system WBS and WBS 1.0 (not including spare engines). See Figure 9 below for an example of how this would look in the Quantities At Completion data table in the Quantity Data Report.

	A	B	C	D
1	<b>Quantities At Completion</b>			
2	<b>Order or Lot ID</b>	<b>End Item ID</b>	<b>WBS Element ID</b>	<b>Delivered Quantity At Completion</b>
3	DO1	VarA	1.0 - Aircraft System	10
4	DO1	VarB	1.0 - Aircraft System	10
7	DO1	VarA	1.2.3 - Propulsion	20
8	DO1	VarB	1.2.3 - Propulsion	20

Figure 17 – Quantity Data Report Example where 1.0 and some HW subsystems are required

If complete systems are not being delivered, then asking for quantities to be reported at WBS 1.0 is not necessary and should be avoided. Moreover, this requirement may be misleading since the number reported would be comprised of two or more different systems (i.e. not standardized). For example, two separate subsystems are being delivered and being integrated into the End Item system on separate contract (such as aircraft fuselages and aircraft engines). Asking for a quantity at WBS 1.0 would result in a value that is comprised of the number of fuselage plus the number of aircraft engines.

### Scenario 2 – Sustainment

If the requirement is to collect the inventory of end items by location supported during the reporting period, then the Technical Data Report or Maintenance and Repair Parts Data Report is the effective mechanism to do so. If the requirement is to collect the quantity of end items services or experiencing repair actions during the reporting period, then the Maintenance and Repair Data Report is also the effective mechanism to do so.

The use of the Quantity Data Report to collect quantity information on Sustainment and Maintenance contracts can be considered on a case-by-case basis.

## Appendix G – FlexFile Training Frequently Asked Questions (FAQs)

### **What do the FlexFile and Quantity Data Report replace?**

The FlexFile and Quantity Data Report replace the legacy CCDR forms. This includes the CWBS Index and Dictionary, DD Form 1921 CDSR, DD Form 1921-1 FCHR, DD Form 1921-2 PCR, and DD Form 1921-5 Sustainment FCHR. All of the cost and quantity data that were reported as part of legacy CCDR forms will be reported on the FlexFile and Quantity Data Report. The FlexFile and Quantity Data Report DIDs and draft CDRLs can be found in the FlexFile and Quantity Data Report section of the CADE public website.<sup>62</sup>

The FlexFile and Quantity Data Report do *NOT* replace the technical data reported on the DD Form 1921-2 (weight, speed, power, etc.), nor do they replace the Contractor Business Data Report (CBDR), also known as the DD Form 1921-3. There are separate initiatives that look to improve on tech data reporting and business base reporting. More information regarding those initiatives can be found on their respective sections of the CADE public website.<sup>63</sup>

### **What does the FlexFile and Quantity Data Report actually provide?**

Replacing the legacy CCDR forms with the FlexFile and Quantity Data Report means that *ALL* of the cost and quantity elements found in the legacy CCDR forms can be found in the FlexFile and Quantity Data Report. In addition to WBS, Nonrecurring and Recurring, and the Standard Functional Categories, the FlexFile provides monthly time-phased data, “Account” level detail, and insight into the Reporting Entity’s native functional categories. The Quantity Data Report provides roughly the same quantity information as the legacy CCDR forms did, with a few additional reporting elements. More information regarding the reporting elements can be found in this Implementation Guide, in addition to the DIDs, available at:

<https://cade.osd.mil/policy/flexfile-quantity>

### **How will we ensure that FlexFile and Quantity Data Report will be submitted together?**

Because the quantity data in the Quantity Data Report provide crucial context for the cost data in the FlexFile, the two must always be submitted concurrently. During the CSDR Planning process, the CWIPT should ensure that each FlexFile submission on the Submission Events (Block 14) of the approved CSDR Plan also includes a Quantity Data Report submission if required. Then, during the Validation process, DCARC will ensure that both reports are submitted and accepted.

### **Why do you keep talking about the –Q, –T, and –M/R?**

Because “1921” has been synonymous with all things CSDR (or at least all things CCDR), three of the new forms were referred to as the 1921-Q, 1921-T, and 1921-M/R while they were in the development and pilot phases. Now that the final DIDs have been published, they are more properly referred to as the Quantity Data Report, Technical Data Report, and Maintenance and Repair Parts Data Report, respectively.

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<sup>62</sup> <https://cade.osd.mil/policy/flexfile-quantity>

<sup>63</sup> <https://cade.osd.mil/policy/techdata> and <https://cade.osd.mil/policy/1921-3>

## **What do you mean that the FlexFile and Quantity Data Report replace the CWBS Dictionary?**

The CWBS Dictionary is part of the FlexFile DID requirements and must be submitted as part of every FlexFile submission.<sup>64</sup>

## **Will there still be an “Initial Report” FlexFile deliverable on the CSDR Plan?**

Yes, an Initial FlexFile Report is still required as a deliverable. An “Initial Report” is even more crucial with the FlexFile and Quantity Data Report to ensure Industry is able to report and submit the new requirement correctly.

## **What are the thresholds and policy regarding FlexFiles and Quantity Reporting? Does it extend to ACAT II programs?**

As of March 16, 2020, the DoDI 5000.73, “Cost Analysis Guidance & Procedures”, Section 4: Data Collection, Table 1: Cost Data Reporting Requirements, highlights the requirements for ACAT I-II Programs, Information System (IS) Programs, Middle-Tier Acquisition Programs, and any other programs greater than \$100M then-year dollars. All contracts, subcontracts, Government-performed efforts, and major components (e.g., Government Furnished Equipment), including FMS and programs in sustainment, regardless of acquisition phase and contract type, including non-FAR agreements, valued at more than \$50 million, then-year dollars, for current and former ACAT I – II programs. High-risk or high-technical-interest, as determined by the CSDR Plan approval authority, or software contracts priced between \$20 million and \$50 million, then-year dollars. CCDRs consist of either the Cost and Hour Report (FlexFile) and the Quantity Data Report or the legacy CCDR forms, subject to the requirements in the approved. The latest guidance can be found on the Policy & Guidance section of the CADE public website.<sup>65</sup>

Per OSD CAPE’s March 2019, “Implementation of Cost and Hour Report (FlexFile) and Quantity Data Reports Within the Cost and Software Data Reporting (CSDR) System”: As of May 15, 2019, the default requirement for all new CSDR Plans shall be the FlexFile & Quantity Data Reports, in place of the legacy CCDR forms. Format tailoring, to include the use of the legacy CCDR forms, will be considered on a case-by-case basis through the current CWIPT process. The memo can be found on the FlexFile and Quantity Data Report section of the CADE public website.<sup>66</sup>

## **What does the May 15<sup>th</sup>, 2019 “deadline” really mean? Will current contracts be grandfathered?**

Starting on May 15<sup>th</sup>, 2019, all *NEW* CSDR Plans will be required to use the FlexFile and Quantity Data Report as the default CSDR requirement. This does not apply to contracts that currently have approved CSDR Plans that require the legacy CCDR forms. However, if it is the case the CWIPT and/or a Reporting Entity sees the benefits of the FlexFile and Quantity Data Report and would like to revise their current requirement, then please contact the DCARC.

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<sup>64</sup> For more information regarding the WBS Definitions, refer Data Group C, Item 1 of the approved FlexFile DID and Section 4h of this guide.

<sup>65</sup> <https://cade.osd.mil/policy/csdr-timeline>

<sup>66</sup> <https://cade.osd.mil/policy/flexfile-quantity>

## **If a prime contractor is reporting using a FlexFile, are reporting subcontractors required to report as well?**

If a subcontractor meets the threshold that requires them to report CSDRs, then they will be required to submit a FlexFile and Quantity Data Report on all new plans after May 15<sup>th</sup>, 2019. See the previous FAQ for an explanation of when it would be appropriate to revert back to the legacy CCDR forms.

## **How is a Reporting Entity to submit these new data formats? (And what is a JSON?!)**

For one FlexFile submission event on the approved CSDR Plan, the Reporting Entity will submit a FlexFile and a corresponding Quantity Data Report (if required). The submission event will indicate whether a Quantity Data Report is required. The Reporting Entity will have three options to choose from when submitting the data; the Data Model, the Excel Template, or Contractor Format.

Ultimately, the report needs to make its way into the Data Model to be fully ingested in the CADE database. The FlexFile in the Data Model is essentially a zip file of database tables in JSON.

If the Reporting Entity chooses to submit Contractor Format, then the DCARC will organize the data in the Excel Template and the Data Model. This may require coordination between the Reporting Entity and the DCARC to ensure the data submitted are consistent and being interpreted correctly.<sup>67</sup>

The technical documents that define the Data Model (i.e., the DEI and FFS) can also be found on the FlexFile and Quantity Data Report section of the CADE public website.<sup>68</sup>

## **How can I pull FlexFile data from CADE?**

An analyst with the “CADE Analyst” role in CADE Data & Analytics can access accepted FlexFiles using the Browse CSDR Submissions feature (via the home page or Data menu). Once there, an analyst can use the filters to search for FlexFiles and other data reports.

After an analyst has narrowed their search, there are two options where the user can access the data; “Submissions”, which allows users to bulk download the original, contractor-submitted files (including the Data Model), and “CCDR Reports”, which allows users to bulk download FlexFile data and data from the legacy CCDR forms in a single Excel file.

In addition to the original contractor-submitted files, there are four different Excel-based formats available for download:

Export Excel Template – FlexFile and Quantity Data Report data according to the Excel data model structure (i.e., the Data Models in Excel).

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<sup>67</sup> For more information about the three reporting options, refer to Section 3c of this guide. For more information about the Validation process as it relates to the three submission options, refer to Appendix C.

<sup>68</sup> <https://cade.osd.mil/policy/flexfile-quantity>



Export Pivot Data – Actual dollars and labor hours according to the data elements in Data Group E of the approved FlexFile DID. This version is generally recommended for analysis, as it is the most versatile.

Formatted File Export – Excel version of formatted 1921 DD Forms, rolled up from FlexFile detail.

Export to Excel – Analysis-ready Excel file with Metadata, Functional Cost & Hours Report, Remarks and Definitions. This version is the equivalent of the legacy 1921 flat file export.

### **What am I supposed to do with a file that big?**

As part of the CADE Data & Analytics Export options, when a user selects the option for “Export Pivot Data”, a “FF Pivot Template” with instructions will be included as a separate file along with the FlexFile Pivot Data. The purpose of this file is to provide the analyst with a starting point for pivoting the data. Analysts can follow the embedded instructions within the “FF Pivot Template” to import the “FF Pivot Data”, and view the following:

- Actuals To Date (\$) by WBS (similar to the legacy DD Form 1921 CDSR)
- Actuals To Date (\$) by Standard Category (similar to the legacy DD Form 1921-1 FCHR)
- Actuals To Date (\$) by Unit or Sublot (similar to the legacy DD Form 1921-2 PCR)
- Actuals To Date (\$) Matrix which demonstrates using a pivot table to create a non-traditional format, with data filtered by WBS Element, and broken out by Order/Lot, End Item, Nonrecurring/Recurring, Standard Category, and Reporting Period.

Note that the quantity data will not be included in the “FF Pivot Data”. The quantity data from the Quantity Data Report will need to be included from its own exports.

Additionally, some of Excel’s essential features – Filters, SUMIFs, PivotTables, and PivotCharts – help us leverage the power of FlexFiles. Courses in using PivotTables to manipulate FlexFile data are available in the Bridge learning management system (LMS).<sup>69</sup>

### **What changes were made to the CSDR Plan to accommodate FlexFiles?**

For the most part, the new plan format should look fairly similar to the previous versions. Some changes include moving the metadata to a separate page and including new fields and tables to accommodate the new data formats. The new plan format and instructions on how to fill it out can be found on the Policy & Guidance section of the CADE public website.<sup>70</sup>

More information regarding the new plan format can also be found on the FlexFile and Quantity Data Report section of the CADE public website.<sup>71</sup>

A new version of cPet Web is available online and will enable the analyst to efficiently populate and export the new plan format, or the tool can be downloaded from the Tools section of the CADE public website.<sup>72</sup>

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<sup>69</sup> <https://cade.bridgeapp.com/>

<sup>70</sup> <https://cade.osd.mil/policy/dd2794>

<sup>71</sup> <https://cade.osd.mil/policy/flexfile-quantity>

<sup>72</sup> <http://portal.tecolote.com/dcarc/cPetRequest.aspx>

**Do you have any training material that describes all the updates in more detail?**

Yes! We host live training, as well as a LMS for those who cannot attend in-person or would like a refresher. All information regarding both our training events and the LMS can be found on the Training section of the CADE public website.<sup>73</sup>

The slide deck that is used in our live trainings can also be found here on the FlexFile and Quantity Data Report section of the CADE public website.<sup>74</sup>

**Can Industry and Support Contractors get access to online training related to FlexFiles?**

Absolutely! All training materials, including presentations, how-to videos, and hands-on exercises, are designed to use only representative non-proprietary data so as to be available to Government, Industry and Support Contractors alike. All may have access to both the Bridge LMS, where online course materials are hosted, and the Functional Academic version of CADE, FACADE (pronounced “fake-CADE”), which mirrors the functionality and interface of the real CADE system.

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<sup>73</sup> <https://cade.osd.mil/support>

<sup>74</sup> <https://cade.osd.mil/policy/flexfile-quantity>

## Appendix H – Acronyms

ATD	Actuals To Date
CADE	Cost Assessment Data Enterprise
CBDR	Contractor Business Data Report
CCDR	Contractor Cost Data Reporting
CDR	Critical Design Review
CDRL	Contract Data Requirements List
CDSR	Cost Data Summary Report
CLIN	Contract Line Item Number
CSDR	Cost and Software Data Reporting
CSV	Comma-Separated Value
CWBS	Contract Work Breakdown Structure
CWIPT	Cost Working Integrated Product Team
DCARC	Defense Cost and Resource Center
DEI	Data Exchange Instructions
DID	Data Item Description
DoD	Department of Defense
EMD	Engineering & Manufacturing Development
FAC	Forecasts At Completion
FAQ	Frequently Asked Questions
FCCOM	Facilities Capital Cost of Money
FCHR	Functional Cost-Hour Report
FFS	File Format Specifications
FPR	Forward Pricing Rate
FPRA	Forward Pricing Rate Agreement
FRP	Full-Rate Production
G&A	General and Administrative
GFE	Government Furnished Equipment
IBR	Integrated Baseline Review

IDIQ	Indefinite Delivery/Indefinite Quantity
JSON	JavaScript Object Notation
LRIP	Low-Rate Initial Production
MR	Management Reserve
ODC	Other Direct Costs
OH	Overhead
PCR	Progress Curve Report
PoP	Period of Performance
PWS	Performance Work Statement
RDT&E	Research Development Test & Evaluation
SOW	Statement of Work
SR	Submit Review
SRDR	Software Resources Data Report
UB	Undistributed Budget
UCA	Undefinitized Contract Action
WBS	Work Breakdown Structure