

Cost and Software Data Reporting (CSDR) Post Award Meeting Procedures

Defense Cost and Resource Center (DCARC)

3/27/2013

This document provides an overview of the CSDR Post Award Meeting procedures.

Table of Contents

Overview..... 2

Policy 2

Scope, Format, and Duration 2

Roles and Responsibilities 3

Program Management Office.....3

Industry3

Government Program Cost Analysts.....4

DCARC Program Analysts.....4

Appendix A - Questions to Industry 5

Contract Information.....5

CSDR Plan5

CSDR Reporting.....6

Submission and Validation Process6

Appendix B - Questions to Government Program Management Office 7

Appendix C – Acronyms 8

Overview

The Cost and Software Data Reporting (CSDR) Post Award Meeting is a collaborative discussion between industry and the government with respect to industry's approach to fulfilling their contractual obligations with the CSDR Contract Plan and CSDR policy as well as the government's expectations for each CSDR submission. The goal is to verify complete understanding of the CSDR requirement at the outset for both government and industry to ensure the CSDRs capture costs appropriately and are submitted in a timely manner to be of most utility to the DoD cost community.

Disclaimer: Although DoDM 5000.04-M-1 and DFARS clause 242.503-2 part (b) reference the "post award conference" the term "Post Award Meeting" is used to refer to this requirement to avoid the negative connotation associated with the word "conference."

Policy

Per DoDM 5000.04-M-1, CSDR Post Award Meetings are at the discretion of the contracting officer:

The PM shall reconvene the CWIPT when the contracting officer decides to hold a post-award conference for a contract containing CSDR requirements.

However, the Defense Cost and Resource Center (DCARC) strongly encourages Post Award Meetings be held for all new contracts. Exceptions may occur when a contractor has previous experience on the same program, has demonstrated satisfactory fulfillment of the CSDR requirement, and the government does not want/need insight into the contractor's reporting methodology.

The Defense Federal Acquisition Regulation Supplement (DFARS) clause 242.503-2 part (b) formally addressed the CSDR Post Award Meeting:

For contracts that include the clause at 252.234-7004, Cost and Software Data Reporting, postaward conferences shall include a discussion of the contractor's standard cost and software data reporting (CSDR) process that satisfies the guidelines contained in the DoD 5000.04-M-1, CSDR Manual, and the requirements in the Government-approved CSDR Plan for the contract, DD Form 2794, and related Resource Distribution Table.

Should a contracting officer plan to pursue the CSDR Post Award Meeting clause 242.503-2 part (b) should be invoked. Responsibility lies with the DoD cost community to communicate the desire for a CSDR Post Award Meeting to the contracting officer well in advance so the meeting can be inserted into the request for proposal (RFP) and/or at contract award as applicable.

Scope, Format, and Duration

The CSDR Post Award Meeting is focused on the CSDR plans and companies associated with a single contract. The meeting may occur in person or via a teleconference, depending on level of complexity of Major Defense Acquisition Program (MDAP) or Major Automated Information System (MAIS), the contract, and industry's prior experience with the requirement and/or specific issues that may require

in-depth discussion. Based on DCARC's experience with 35 CSDR Post Award Meetings of various complexities, a meeting may range anywhere from one hour to four hours. The DCARC recommends that the government provide questions to industry in advance and industry come to the meeting prepared to answer the questions and engage in discussion. Specific details regarding roles and responsibilities are outlined in the following section.

Roles and Responsibilities

The collaboration between several organizations is essential to conducting an effective CSDR Post Award Meeting. DCARC recommends participation from the following organizations:

- Program Management Office (PMO)
 - Lead Cost Analyst
 - Earned Value Management (EVM) Lead Analyst
 - Systems Engineering
 - Contracting Officer
- Industry
 - Prime Contractor
 - Subcontractors (as applicable)
- Government Program Cost Analysts
 - Office of the Secretary of Defense (OSD) Cost Assessment (CA)
 - Applicable Service Cost Center
 - Naval Center for Cost Analysis (NCCA)
 - Air Force Cost Analysis Agency (AFCAA)
 - Office of the Deputy Assistant Secretary of the Army – Cost and Economics (ODASA-CE)
- DCARC Program Analysts
 - CSDR Plan Analyst
 - CSDR Validation Analyst

Program Management Office

The PMO is responsible for communicating the CSDR Post Award Meeting requirement to industry and facilitating the planning and execution of the meeting. The PMO must provide an agenda and questions for industry to address at the Post Award Meeting. The DCARC has compiled a list of recommended questions for the government to ask industry. The questions can be found in Appendix A. The PMO should review the questions and determine which questions are applicable to the specific situation and provide the questions to industry well in advance of the CSDR Post Award Meeting.

Industry

Industry is responsible for responding to questions to the government. The DCARC recommends that industry prepare a presentation to facilitate discussion and demonstrate understanding of the

questions. It is recommended that industry provide both the question and the answer to government as shown in Figure 1.

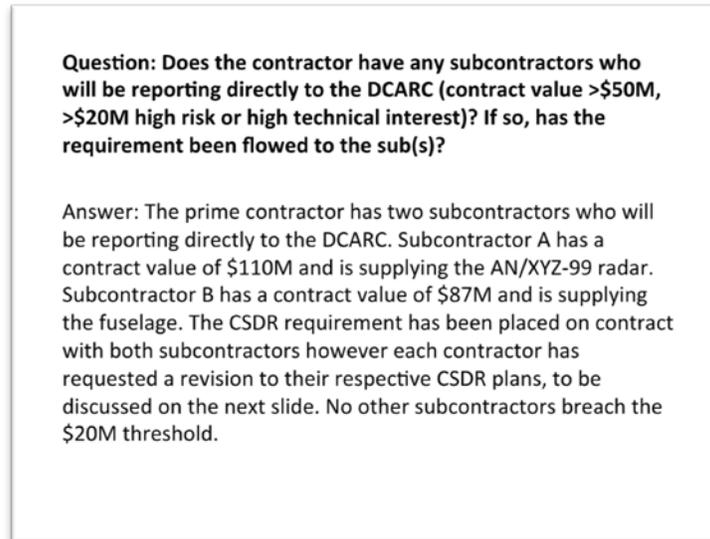


Figure 1: Example response from industry

Industry should go into as much detail as necessary to sufficiently answer the question posed by the government. This may include providing graphical illustrations of the contractor’s internal accounting system, the CSDR plan, the 1921 reports, etc.

Government Program Cost Analysts

Participation of government program cost analysts from OSD CA and the service cost centers, as applicable, is essential to ensure the government gets the data in the format and frequency necessary to support current and future estimating needs. Government program cost analysts should be prepared to answer the applicable questions in Appendix B – Questions to Government. CSDRs are collected to support cost estimating and thus the DCARC relies on the experience and expertise of the government analysts to determine whether a contractor’s approach is sufficient.

DCARC Program Analysts

The role of the DCARC CSDR Plan and Validation Analysts is to communicate and interpret CSDR policy as well as provide perspective on the sufficiency of the contractor’s approach to satisfy the CSDR requirement. The participation of the DCARC Program Analysts in the CSDR Post Award Meeting is not mandatory however if the PMO would like the DCARC to participate this must be communicated well in advance.

Appendix A - Questions to Industry

Contract Information

- Please provide a high level overview of the prime contract:
 - Scope of work
 - Quantity
 - Schedule
- What contract type is being employed for the development/procurement/sustainment effort?
- Are multiple variants being procured on this contract? If so, discuss how the costs and quantities of the different variants will be tracked and reported.
- Does the contract include foreign military sales (FMS)? If so, discuss how FMS units will be tracked and reported.
- Does the contract have any warranty effort? If so, discuss how costs associated with warranty will be tracked and reported.
- Is the contract being funded with multiple appropriations (Research, Development, Test and Evaluation (RDT&E), Procurement, Operation and Maintenance (O&M))?
- Is the contract a multiyear procurement (MYP) contract? If so, discuss the delivery schedule and/or any special circumstances that may have an effect on CSDR reporting.
- Was long lead material (LLM) procured in advance to support the production? If so, was it procured on the same contract or a different contract? If it was procured using the same contract, discuss how it will be reported.
- Does the contractor have any subcontractors who will be reporting directly to the DCARC (contract value >\$50M, >\$20M high risk or high technical interest)? If so, has the requirement been flowed to the sub(s)? Do any second tier subcontractors meet the threshold? What is the subcontractor's scope of work?
- Is there any software development effort on the contract? If so, how much (dollar value)?
- Please detail the estimated hours and dollars to satisfy the CSDR requirement.

CSDR Plan

- Is the contractor required to submit contract performance report (CPR) Format 1? If so, how does the reporting structure on the cost and software data reporting (CSDR) plan compare to the work breakdown structure (WBS) used for the CPR?
- Does the contractor have any proposed revisions to page 1 of the CSDR plan (metadata, reporting structure, applicable elements, required reports, etc.) for the CSDR IPT to consider?
- Does the CSDR plan capture all contract effort? CSDRs require the contractor to report total contract value. Verify actual costs will be reported for all contract line item numbers (CLIN), including fixed-price CLINs.
- Does the contractor have any proposed revisions to page 2 of the CSDR plan (submission events, special contractor instructions, etc.) for the CSDR IPT to consider?
- Do the submission events accurately capture data for the contract?
- Does the contractor understand the data intended to be captured for each submission event?

CSDR Reporting

- How will the contractor be segregating recurring and nonrecurring costs? Please present the definitions/methodology that will be used.
- How is the contractor collecting costs for the contract? How will costs be mapped/allocated from the contractor's internal accounting system to the CSDR reporting structure and the functional categories on the 1921-1 report?
- Does the contractor have previous experience preparing CSDRs? Provide examples.
- Has the contractor attended a CSDR training event?
- How will the CWBS dictionary be maintained? Is the contractor prepared to update the dictionary through the life of the contract and submit (no more frequently than cost report submissions) if/when scope of work changes?
- What is the contractor's methodology for reporting completed units on the 1921 reports? Please address units at all levels of the CSDR reporting structure.
- As applicable, how will direct reporting subcontractor dollars be reported on the prime's cost report?
- How will the contractor be tracking and reporting units/lots for the 1921-2 report submission? If required to report costs by unit, will the firm be collecting costs by unit, or will costs be allocated to units?
- Will costs for systems engineering and program management be reported discretely against the WBS elements "Systems Engineering" and "Program Management?"
- Has your firm prepared a 1921-3 report? If so, provide insight as to how the firm prepared the report. If not, detail the firm's proposed approach.
- Discuss the approach for preparing the 1921-4 report.
- As applicable, how will the contractor be mapping and allocating lines of code and development effort (hours) to the software resource data report (SRDR)? Does the contractor have insight into lines of code developed by subcontractors?

Submission and Validation Process

- Does the contractor have the necessary ECA certificates to submit reports directly to the DCARC?
- Would the contractor like a brief overview of the DCARC validation process?
- Would the contractor like a brief overview of the DCARC's CSDR Submit-Review system?

Appendix B - Questions to Government Program Management Office

- Does the CSDR plan provide accurate content and sufficient level of detail for the contractor's materiel solution?
- Will the PMO be reviewing CSDR submissions before they are submitted to the DCARC, concurrently with the DCARC review, or neither? Will the CAPE and/or Service Cost Center cost analysts be reviewing the CSDR submissions? If so, DCARC and other organizations should discuss process to ensure seamless review.
- Has the PMO submitted copies of the contract data requirements lists (CDRLs) placed on contract to the DCARC?

Appendix C – Acronyms

AFCAA	Air Force Cost Analysis Agency
CA	Cost Assessment
CPR	Contract Performance Report
CSDR	Cost and Software Data Report/Reporting
CWIPT	Cost Working Integrated Product Team
DCARC	Defense Cost and Resource Center
DoD	Department of Defense
EVM	Earned Value Management
MAIS	Major Automated Information System
MDAP	Major Defense Acquisition Program
NCCA	Naval Center for Cost Analysis
ODASA-CE	Office of the Deputy Assistant Secretary of the Army – Cost and Economics
OSD	Office of the Secretary of Defense
PM	Program Manager
PMO	Program Management Office
RFP	Request for Proposal