

## **INSTRUCTIONS FOR COMPLETING DD FORM 2794, COST AND SOFTWARE DATA REPORTING (CSDR) PLAN**

The following paragraphs describe how to complete the individual data elements of the CSDR Plan and are applicable to program, contract and subcontract plans. The Summary Guide to CSDR Plans, shown in Table C4.T1 in Chapter 4 of the CSDR Manual (DoD 5000.04-M-1) contains the key attributes of CSDR Plans and how they compare among program plans, contract plans, and subcontract plans.

### **Item 1. Major Program.**

a. **Subitem a. Name.** Enter the name given to the Major Defense Acquisition Program (MDAP) (ACAT IC or ID) or to the Major Automated Information Systems (MAIS) (ACAT IA) program as specified on the Defense Acquisition Management Information Retrieval (DAMIR) Program List (e.g., “BLACKHAWK UPGRADE (UH-60M) – Utility Helicopter Upgrade Program”). The name entered must be identical to the name on the DAMIR Program List.

b. **Subitem b. Phase/Milestone.** Check the box for the appropriate Phase/Milestone which is being reported: Pre-A (Material Solution Analysis Phase), A (Technology Development Phase), B (Engineering and Manufacturing Development Phase), C-LRIP (Production and Deployment Phase - Low-Rate Initial Production), C-FRP (Production and Deployment Phase – Full-Rate Production), or O&S (Operations and Support Phase).

c. **Subitem c. Prime Mission Product.** Enter the official military designation for the end item as specified by the appropriate classification standard (e.g., DoD 4120.15-L “Military Designation of Military Aerospace Vehicles” would specify “F-35” for the Joint Strike Fighter). For contract plans, the end item being reported may have a different designation than the total program (e.g., the preparer would enter “AN/APG-81 Radar” for the F-35 Radar contract plan). If the end item does not have a military designation, enter the name of the product being developed or procured. For example, during development many mission system components on an aircraft do not have an official military designation. In these cases, enter the name of the WBS element, such as Communications, Navigation and Identification (CNI).

**Item 2. WBS System Type.** Enter the specific category of the defense materiel item contained in the appropriate Appendix to MIL-HDBK-881 (current version) that was used as the basis for the work breakdown structure (WBS) (e.g., Aircraft Systems).

**Item 3. Submission Type.** Check the appropriate box to indicate whether the CSDR Plan is an initial submission or a change to a previous Office of the Secretary of Defense Deputy Director, Cost Assessment (OSD DDCA)-approved CSDR Plan.

**Item 4. Current Submission Date.** Enter the date when the reporting organization is submitting the plan. Enter the appropriate numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231.

Item 5. Last Approved Plan Date. Enter the date of the last OSD DDCA-approved CSDR Plan. Leave this item blank if no plan has yet been approved. Enter the appropriate numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231.

Items 6a through 6d. Point of Contact (POC) Information. Enter the relevant information about the POC as follows: item 6a, name, street address, city, state, and ZIP code; item 6b, telephone number, including area code; item 6c, fax number, including area code; and item 6d, e-mail address.

Item 7. Plan Type. Check the appropriate block for the plan type (i.e., program plan, contract plan (prime contract), or contract plan (subcontract)).

Item 8. Preparing Organization. Enter the name of the organization preparing the CSDR Plan. A representative from the DoD program office normally prepares CSDR Plans with the advice and assistance of the Cost Working-Group Integrated Product Team (CWIPT).

Item 9a. Contractor Name/Address.

a. Subitem i. Performing Organization: For program plans, enter “Refer to RDT” (for resource distribution table). For contract/subcontract plans, enter the name and address (including ZIP code) of the reporting organization actually performing the work. Enter “TBD” (for “to be determined”) if the contractor (or subcontractor) is not yet known.

b. Subitem ii. Division: For program plans, enter “Refer to RDT” (for resource distribution table). For contract/subcontract plans, enter the reporting organization’s division name and address (including ZIP code) if different than the performing organization. Enter “TBD” (for “to be determined”) if the contractor (or subcontractor) is not yet known.

Item 9b. Contract Number. For program plans, leave this item blank. For contract/subcontract plans, enter the assigned prime contract number the prime contractor has with the Government. Enter “TBD” (for “to be determined”) if the prime contract is not yet awarded.

Item 9c. Appropriation. Check the appropriate box to identify the type of appropriation—Research, Development, Test and Evaluation (RDT&E), Procurement, or Operation and Maintenance (O&M)—used to fund the entire contract. If the contract contains both procurement and O&M appropriations, separate CSDR contract plans and related reports are required for each of these appropriation types.

Item 10. Approved Plan Number. Leave blank and the Defense Cost and Resource Center (DCARC) will make the appropriate entry.

Item 11. WBS Element Code. All program plans shall contain numeric decimals for entering WBS element codes (e.g., 1.0 for parent, 1.1 for child of 1.0, and 1.1.1 for child of 1.1). The preferred method for contract plans is also numeric decimal. However, deviations can be requested from the DCARC with justification to use either thousand numeric (e.g., 1000 for 3 parent, 1100 for child of 1000, and 1110 for child of 1100) or alpha (e.g., A for parent, AA for child of A, and AAA for child of AA). DCARC will consider such requests on a case-by-case basis.

Item 11a. Program/Contract/Subcontract and Item 11b. Contract/Subcontract. Enter WBS element codes that conform to the business rules shown in Item 11 above. The following rules apply based upon the type of plan.

i. For program plans, enter the program WBS element codes in Item 11a and leave Item 11b blank.

ii. For prime contract plans, enter the prime contract's WBS element codes in Item 11b and enter the related program WBS element codes that they map to in Item 11a.

iii. For subcontract plans, enter the subcontract WBS element codes in Item 11b and enter the related prime contractor's WBS element codes (or related subcontractor codes, when reporting flow down involves second or lower tier subcontracts) that they map to in Item 11a.

Item 12. WBS Reporting Elements. Enter the title of the specific WBS reporting elements. See MIL-HDBK-881 (current version) for standard WBS policy. Also enter, for contract plans, each of the Summary Reporting Elements required for the DD Form 1921 report (i.e., Reporting Contractor: General & Administrative, Undistributed Budget, Management Reserve, Facilities Capital Cost of Money and Profit/Loss or Fee).

Item 13. Reports Required. For each WBS element listed, indicate whether the reports below are required. Always enter an X in the box for the 1921-3 (Contractor Business Data Report). A 1921-3 report is required from materiel developers for all ACAT I and IA programs and pre-MDAP and pre-MAIS programs subsequent to Milestone A approval, on all contracts and subcontracts regardless of contract type if CSDR requirements have been included in at least one contract in the business unit. While the requirement is on all contracts, the 1921-3 report need be submitted only once per business unit per year.

Item 13a. Contract Work Breakdown Structure (CWBS) Dictionary. Enter an X in this column for each WBS element. Every non-summary element in this column must be marked with an X.

Item 13b. DD 1921 (Cost Data Summary Report). Enter an X in this column if the WBS element requires DD Form 1921, "Cost Data Summary Report," or an "N/A" if the WBS element is not applicable to the contract and no costs will be reported for the element.

Item 13c. DD 1921-1 (Functional Cost Hour Report). Enter an X in this column at the top level (e.g., 1.0) and for other WBS elements that require DD Form 1921-1, "Functional Cost-Hour Report." For all DD Form 1921-1 reporting requirements on WBS elements below the top level, the CWIPT must submit separate written justification in the CSDR plan review process for approval by the OSD DDCA.

Item 13d. DD 1921-2 (Progress Curve Report). Enter an X in this column if the WBS element requires DD Form 1921-2, "Progress Curve Report." The Progress Curve Report may only be applied to hardware components.

Item 13e. DD 1921-4 (Contractor Sustainment Report). Enter an X in this column if the WBS element requires DD Form 1921-4, "Contractor Sustainment Report." For all DD Form 1921-

4 reporting requirements, the CWIPT must submit separate written justification in the CSDR plan review process for approval by the OSD DDCA.

Item 13f. Software Resources Data Reporting (SRDR). Enter an X in this column if the WBS element requires SRDR.

Item 14. CSDR Submission Dates. Enter information related to the CSDR submission as described in the following subparagraphs. Include as the last contractor cost data (CCD) report to be submitted the “Final” CCD report 60 days following last day of the month when two conditions have been satisfied: (1) the final end item has been delivered and accepted by the government (e.g., as evidenced by a completed DD 250) and (2) 95% or more of total contract costs have been incurred.

Item 14a. Submission. Enter the sequential number of each report submission (beginning with 1).

Item 14b. Form(s). Enter the CCD report(s) or software resource data (SRD) report(s) included in the submission (e.g., 1921, 1921-1, SRDR Initial Developer Report, etc.). Also enter the CWBS and SRDR data dictionary requirements.

Item 14c. Event. Enter the event (a significant program activity or occurrence that requires a report) or time period corresponding to the CSDR submission to include the data dictionaries (e.g., first flight test, annual reporting, etc.).

Item 14d. As of Date. Enter the planned “as of date” for the CSDR submission (i.e., normally 60 days before the “due date” found in Item 14e.). This date should reflect the cutoff date from the contractor’s accounting system that describes the data in the report. Enter the appropriate numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231.

Item 14e. Due Date. Enter the due date for the planned CSDR submission (i.e., normally 60 days after the “as of date” found in Item 14d). Enter the appropriate numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231.

Item 15. Remarks. Enter any pertinent remarks about the CSDR Plan that help explain or clarify any of the entries for items 1 through 14. Use continuation sheets as necessary.

a. The following information shall be entered for program plans. One paragraph 5 containing a brief summary description is sufficient for each category listed below.

1. Program Overview. Use available descriptive information such as that found in Section 1.0, System Overview, of the Cost Analysis Requirements Description (CARD).

2. Contracting Approach. Use available information such as that found in Section 8.0, Acquisition Plan and/or Strategy, of the CARD to explain or clarify the approaches that guided CSDR Plan development.

3. Quantity Overview. Use available information such as that found in Section 4.0, Quantity Requirements, of the CARD to summarize the quantities and nature of the units being developed or manufactured for each contract.

b. The following topics shall be entered on contract/subcontract plans.

1. DD Form 1921-3 (CBDR)

The following text must be included in all CSDR contract/subcontract plans: “The DD Form 1921-3 is a mandatory requirement for all prime contractors and subcontractors performing work on contracts which contain CSDR requirements. As such, the contractor must ensure that its FPR business entity submits a completed DD Form 1921-3 within 60 days subsequent to the end of the contractor’s fiscal year. Only one DD Form 1921-3 submission is required per FPR business entity, independent of the number of contracts with CSDR requirements held by the business entity. This is not a contract-specific deliverable. The contractor must ensure that the requirement is being fulfilled at the FPR business level while any CSDR requirements are being fulfilled at a contract level.”

2. Non-Recurring/Recurring Definitions

Refer to the specific definitions and requirements in the CSDR Manual (DoD 5000.04-M-1) and the definitions in the DIDs for the DD Forms 1921, 1921-1, 1921-4, and 1921-2. Any refinements or expansions of these definitions must be agreed to in the pre-contract or post contract award conference between the PM/CWIPT and the reporting contractor and approved by the OSD DDCA before being incorporated into the CSDR Plan. If the CSDR Plan is submitted before the pre-contract or post contract award conference, enter “The contractor will utilize the specific definitions and requirements in the CSDR Manual (DoD 5000.04-M-1) and the definitions in the DIDs for the DD Forms 1921, 1921-1, 1921-4, and 1921-2 to segregate recurring and nonrecurring costs. Refinements or expansions to these definitions are TBD pending the pre-contract or post contract award conference.” Otherwise, in place of the final sentence, enter the refinements or expansions agreed upon at the conference or enter “There are no refinements or expansions to these definitions warranted” as applicable.

3. Cost Accounting Standards (CAS) Disclosure Statement Differences

Contractors are required to follow the accounting procedures specified in their CAS Disclosure Statement. As part of the pre/post award conference, the CWIPT and the contractor will review the CAS Disclosure Statement in conjunction with the reporting requirements contained in the DD 1921-1, DD 1921-4, and DD 1921-2 DIDs and related formats. This review will address the need for mapping from the contractor’s accounting system into the required contractor cost data reporting (CCDR) functional categories. If the plan is submitted before the pre-contract or post contract award conference, enter “TBD” (for “to be determined”). Otherwise enter the results of the review, as applicable.

4. Define the technical metrics to be reported, and the data source(s) from which they will be derived. Technical metrics may be those defined as performance metrics in performance based contracts e.g., system or subsystem availability, mean time

between maintenance, mean time to repair, or other metrics identified and defined by the CWIPT.

5. DD Form 1921-2, Progress Curve Report.

i. Unit or Lot Reporting. The CWIPT is responsible for determining for cost estimating purposes whether unit or lot reporting is appropriate for the DD Form 1921-2, Progress Curve Report. This reporting requirement applies only to the prime contractors or subcontractors that actually develop and produce an end item rather than procuring it from another source. Specify whether the 1921-2 will be reported by unit or lot and add amplifying instructions as applicable.

ii. Product Characteristics. The CWIPT is responsible for specifying the key physical, technical, and performance characteristics for the WBS element(s) being reported (e.g., weight, range, and speed). These characteristics must be related to the cost and hours data being reported and, as such, be useful for cost estimating purposes. Classified characteristics are excluded from this requirement. Identify the specific unclassified characteristics and related metrics (e.g., weight, range, and speed) for each prime, associate, or subcontractor expected to meet the CCDR reporting thresholds. If a specific contractor or subcontractor is not yet known, enter “TBD” (for “to be determined”), the WBS elements, and expected technical characteristics. Airframe weight is a mandatory requirement for aircraft contracts. Enter the specific product characteristics and amplifying instructions, as applicable.

DD 2794 Form Instructions Revisions History

<b>Rev</b>	<b>Date</b>	<b>Changes</b>
0	4/26/2007	N/A
1	10/5/2007	<ul style="list-style-type: none"> <li>• Item 1a: Changed example MDAP from AESA to UH-60M.</li> <li>• Item 2: Removed “Appendix A” from example entry.</li> <li>• Item 5: Changed direction for initial plan submissions from entering “initial” to leaving item blank.</li> <li>• Item 10b: Reiterated preference for numeric decimal WBS codes.</li> <li>• Item 13a: Changed direction from providing “N/A” for non-applicable elements, to providing “X” for every non-summary element. Removed direction for CWBS column to match DD 1921 column.</li> <li>• Item 13b: Changed direction from providing “N/A” for all non-applicable elements, to providing “X” for all MIL-HDBK881A common elements. Removed direction for DD 1921 column to match CWBS column.</li> <li>• RDT Description: Provided additional language on purpose of RDT, costs which must be included, and requirement for a total funding line for all providers not meeting thresholds.</li> <li>• Contract/Subcontract Plan RDT: Clarified contract/subcontract values are required according to same definition provided in Program RDT section.</li> </ul>
2	3/7/2008	<ul style="list-style-type: none"> <li>• Item 2 &amp; 9: Edited item names for consistency with DD 2794 field names.</li> <li>• Item 11: Added instructions for usage of “Non-MIL-HDBK 881 Attributable Costs” WBS element.</li> <li>• Item 15b: Revised language from “these entries are mandatory” to “these topics are mandatory”.</li> </ul>
3	6/2/2008	<ul style="list-style-type: none"> <li>• Added revisions history table.</li> </ul>
4	8/6/2008	<ul style="list-style-type: none"> <li>• Item 15b: Added additional standard language for recurring/nonrecurring definitions.</li> </ul>
5	6/3/2009	<ul style="list-style-type: none"> <li>• Item 15b: Added mandatory language describing the requirement for the DD Form 1921-3.</li> </ul>
6	5/18/2011	<ul style="list-style-type: none"> <li>• Item 1a renamed Major Program / Name.</li> <li>• Item 1b Phase/Milestone and Item 1c Prime Mission Product renumbered.</li> <li>• Item 2 renamed WBS System Type.</li> <li>• Items 9a Contractor Name, 9b Contract Number moved (were 12a/b); Item 9c Appropriation added.</li> <li>• Items 11a Program/Contract/Subcontract and 11b Contract/Subcontract modified.</li> <li>• Item 13 Reports Required: expanded for clarification and to fit current uses.</li> <li>• Item 14 CSDR Submission Dates: modified for Final Reports.</li> <li>• Item 15 Remarks: added section about technical metrics.</li> <li>• Updated references to match current DoD organizational structure and documents.</li> </ul>