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COST ASSESSMENT DATA ENTERPRISE

Using Sustainment CSDR Data

Presenting Today

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Sustainment SME/PMP

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Outline

- Context
- Overview of Reporting Requirements
- Reporting Progress to Date
- Examples of Sustainment CSDR Data Utility
- Conclusion

The Big Picture

Credible, Defensible Cost Estimates

Realistic Budgets

Executable Contracts/Projects

Successful Acquisition & Sustainment Outcomes

Quality cost estimates facilitate informed decision making

Cost Data Sources

- The most authoritative data is the **actual cost** to the government **at completion** of a **contract**

- The best sources for this contract data are
  - Internal contractor accounting system records
  - Deliverable (i.e., contractually required) cost reports
    - Earned Value Management (EVM) reporting
    - Cost and Software Data Reporting (CSDR)
      - CSDRs include Firm Fixed Price (FFP) contracts and FFP portions of cost plus contracts
      - CSDRs include Profit/Loss or Fee, Cost of Money
      - CSDRs capture subcontracts over $50M and Interdivisional contracts within a company

Actual cost for completed contracts is the best data source

Cost Data Quality

- Best characterized in terms of how the data is reported and what data is reported

Reporting Structure (How)

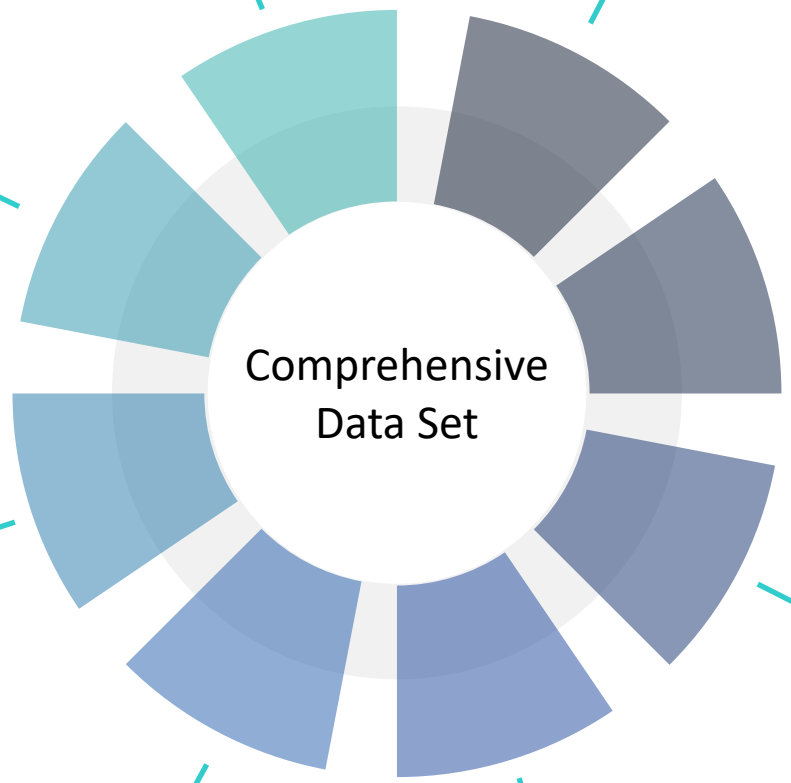
- **Hierarchical, product oriented work breakdown structure (WBS)***
- Hardware, software, services, data and facilities cost reported at multiple levels of indenture
- Standardized structures: MIL-STD 881D for acquisition; CAPE Sustainment Reporting Structure for ICS and sustainment

Reporting Visibility (What)

- **Recurring vs non-recurring cost***
- Labor vs. material cost
- Direct vs. indirect cost
- Functional cost (Engineering, Manufacturing, Touch Maintenance Labor, Quality Control and Tooling)
- Prime vs. subcontractor cost

CSDRs systematically provide this quality

CSDR Overview



CSDR Plan (DD 2794)
Defines WBS Structure and Schedule for reporting

Functional Cost-Hour Report (DD 1921-1)
Cost and hour data for specific elements broken down by functional category

Contract Work Breakdown Structure Dictionary (CWBS)
Lists all contract data reporting elements with definitions of technical, work, and cost content (recurring vs. nonrecurring by functional category)

Progress Curve Report (DD 1921-2)
Lot or Unit reporting of direct recurring costs to date for specific hardware elements

Software Resource Data Reports (SRDRs)
Size, schedule & effort on data on software development

Contractor Business Data Report (DD 1921-3)
Direct & Indirect cost, hour & employee data by functional category for a Contractor Business Unit

Cost Data Summary Report (DD 1921)
Summary cost data for all elements on approved contract CSDR plan

Sustainment Report (DD 1921-5)
Nonrecurring & recurring costs and hours reported against a sustainment cost element structure & functional categories

Why Sustainment Reporting?

- Operations and Support (O&S) costs comprise between 45% and 69% of the life cycle cost of a system.[1]
- Weapons System Acquisition Reform Act (WSARA) of 2009 requires O&S cost data collection for ACAT I and II Programs
  - Section 304: "Assess the feasibility and advisability of establishing baselines for operating and support costs under section 2435 of title 10, United States Code."
  - Mandates annual O&S reports[2]
- 2012 National Defense Authorization Act (NDAA) mandates tracking, assessing and management of system O&S costs. The law requires DoD to improve its processes for
  - Estimating O&S costs
  - Collecting and retaining data on O&S costs
  - Using such data to inform system design and maintenance decisions[3]

[1] *Cost Analysis and Program Evaluation (CAPE) Operations and Support Cost Estimating Guide, March 2014*
[2] *Weapons System Acquisition Reform Act, May 2009*
[3] *2012 National Defense Authorization Act, December 2011*

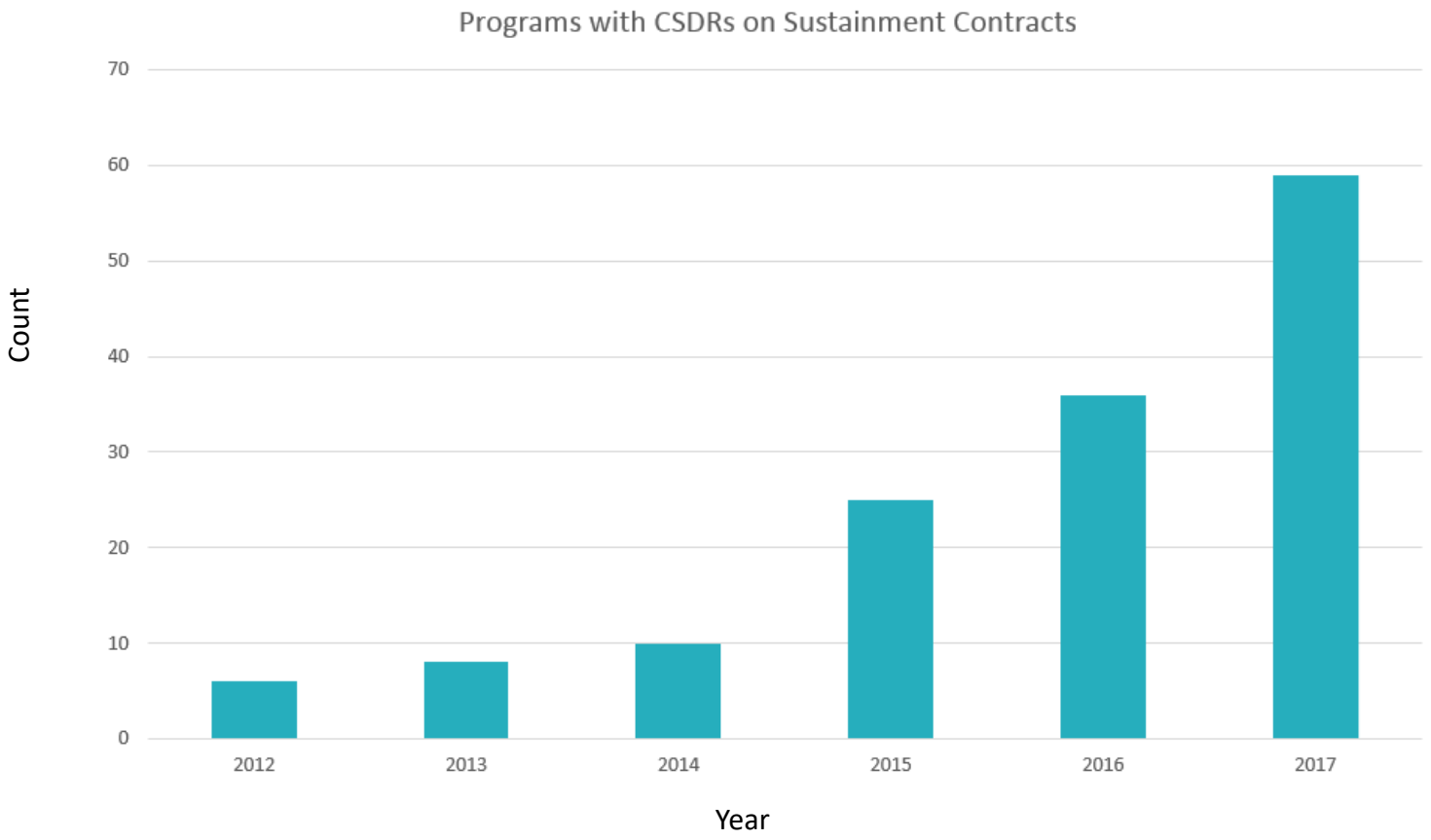
Why Sustainment Reporting?

2017 NDAA

- Sustainment cost goal must be included in Milestone A review[4]
- At each milestone, Milestone Decision Authority must send a report to Congress including an assessment of cost drivers for life cycle cost
- Requires that Program Manager and Contracting Officer ensure that cost data is collected for all programs over $100M (not just for ACAT I programs)
  - Pilot programs for non-ACAT I programs are underway for all DoD services
  - Signature authority for non-ACAT I is delegated to Service Cost Center Technical Director or their designee
- Recommendations for improving access to and analysis of O&S Costs
- Requires sustainment review five years after Initial Operating Capability (IOC) and throughout the life cycle of the program[4]
  - Estimate for remainder of program
  - Comparison of estimates to actuals
    - Actuals are obtained from CSDR reports for most sustainment contracts
  - Explanation of estimated vs. achieved reliability
    - Currently, this information is included in a CSDR Remark. In the future, it will be part of the Technical Data Report, 1921-T
  - Analysis of cost of DLRs and Consumables Actuals
    - Actuals are obtained from CSDR reports for most sustainment contracts
    - (Examples below)

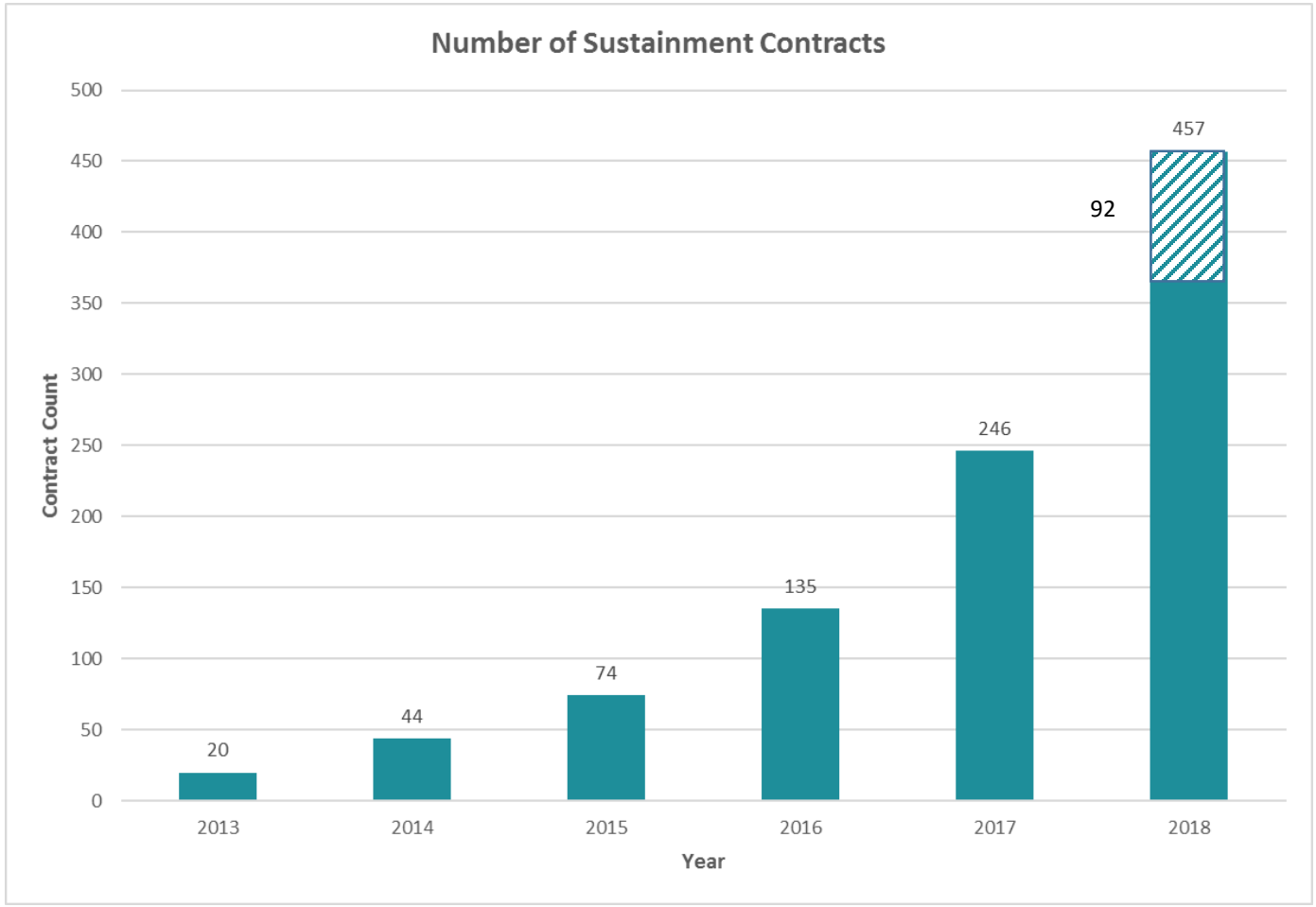
[4] 2017 National Defense Authorization Act, November 2016

Sustainment Reporting Progress - Programs



Growth from 8 to 65 reporting programs
New programs added monthly
40 1921-5 reports received to date (new report)

Sustainment Reporting Progress - Contracts



Prime contracts and subcontracts
2018 includes 92 contracts in process

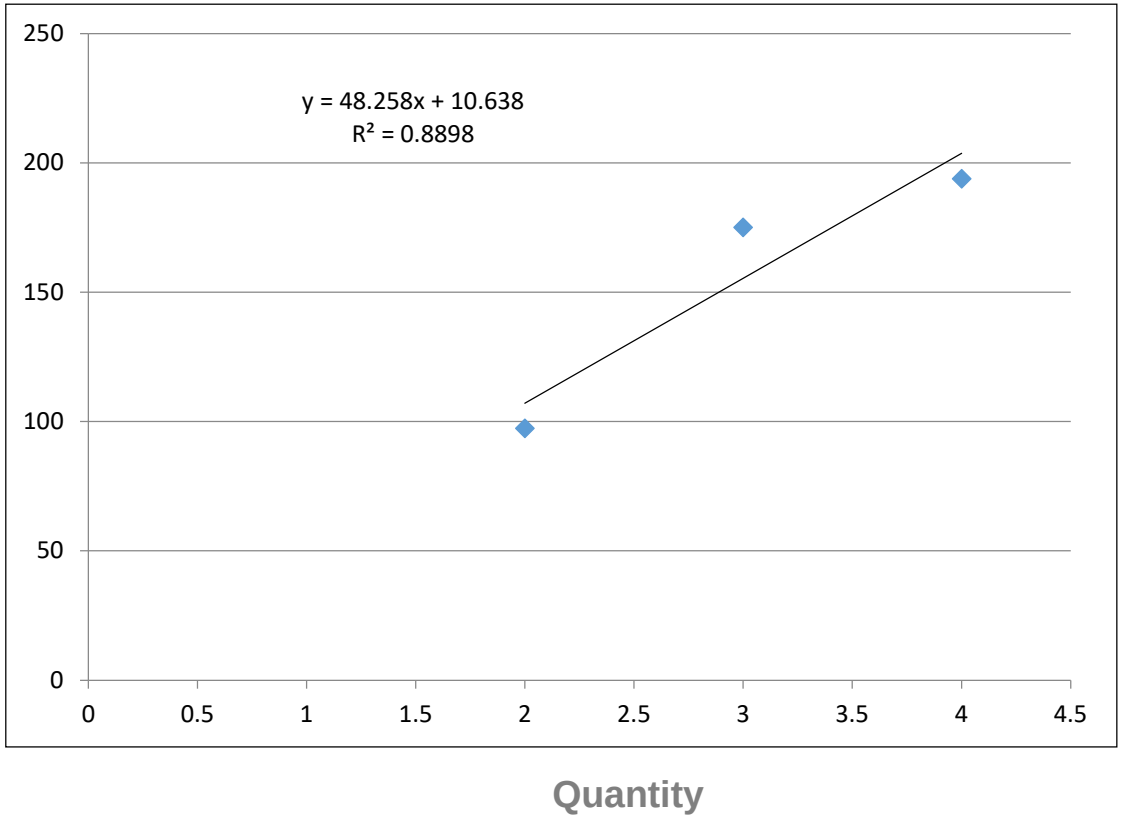
More contracts = more actuals data for cost community to use

Data Use 1 – Maintenance Cost Analysis

		Qty	Cost	Qty	Cost	Qty	Cost
1.3.4	Depot Maintenance	Year 1	Year 1	Year 2	Year 2	Year 3	Year 3
1.3.4.1	Scheduled Overhaul		175,021,359		97,349,476		193,865,420
1.3.4.1.1	Airframe/Hull/Vehicle Scheduled Overhaul	3	135,045,009	2	75,037,205	4	145,325,003
1.3.4.1.2	Propulsion Scheduled Overhaul	N/A	N/A	N/A	N/A	N/A	N/A
1.3.4.1.3	Electronics/Avionics Scheduled Overhaul	3	27,920,005	2	15,309,056	4	30,230,995
1.3.4.1.4	Other Major Subsystems Scheduled Overhaul	N/A	N/A	N/A	N/A	N/A	N/A
1.3.4.1.5	Other Scheduled Overhaul	3	12,056,345	2	7,003,215	4	18,309,422

Cost = (48.258*Quantity) + 10.638
If future Quantity is 5, Predicted Cost is $259.1M

Similar analysis can be used for Unscheduled Overhaul (sometimes called Over and Above)

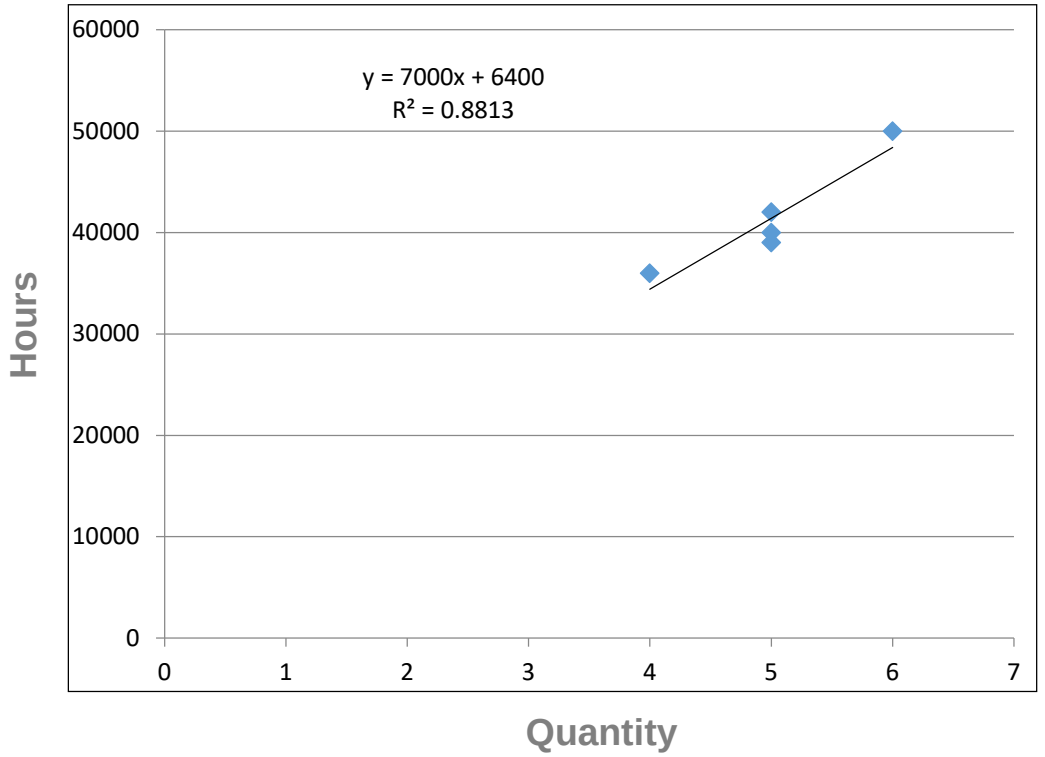


Notional Data

Data Use 2 – Maintenance Hours Analysis

	Year 1	Year 2	Year 3	Year 4	Year 5
QTY of Platforms	5	4	5	6	5
Touch Maintenance Hours	40,000	36,000	39,000	50,000	42,000

Cost = (7,000*Quantity) + 6,400
If future Platform Quantity is 7,
Predicted Hours are 55,400



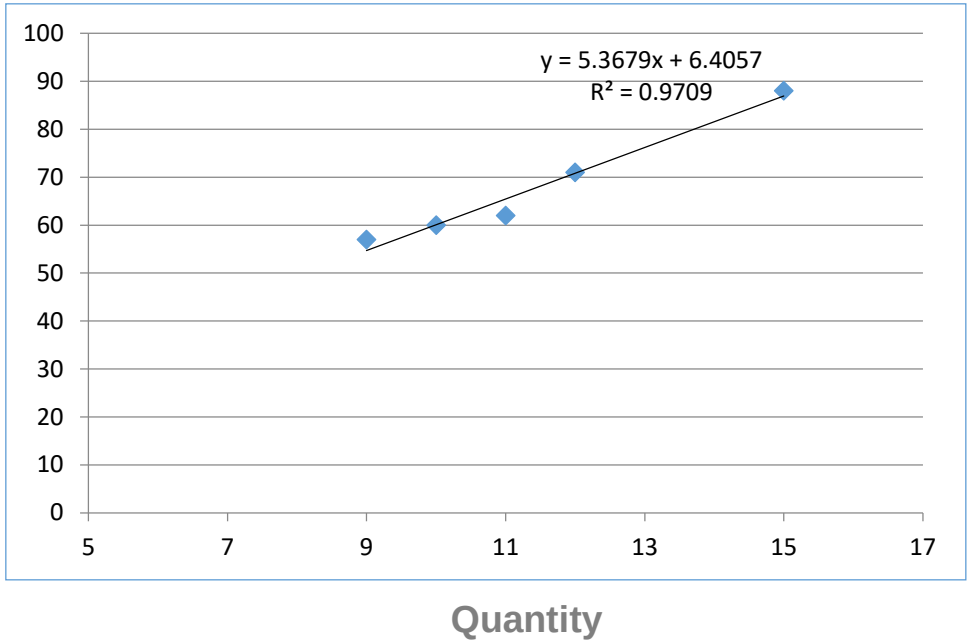
Notional Data

Data Use 3 – Depot Level Reparables (DLR) Analysis

DLR	Year 1 Quantity	Year 1 Cost	Year 2 Quantity	Year 2 Cost	Year 3 Quantity	Year 3 Cost	Year 4 Quantity	Year 4 Cost	Year 5 Quantity	Year 5 Cost
NIIN 123456789	10	60	12	71	11	62	15	88	9	57
NIIN 456792009	5	100	6	119	4	82	5	98	5	97
NIIN 789123012	1	200	2	398	1	199	3	580	1	199

Cost = (5.3679*Quantity) +6.4057
If future Quantity is 20, Predicted Cost is $113.78

Similar analysis can be used for Consumables and Repair Parts



Notional Data

Data Use 4 – Overheads Assessment

- All company business units (except foreign firms) are required to provide an annual 1921-3 Contractor Data Business Report
- The report includes direct costs for all contracts performed by that business unit/location, and an explanation of indirect (overhead) costs
- Analyst can assess the impact of losing a contract – overhead costs would be allocated against fewer direct costs
- Conversely, the impact of gaining new work by that business unit – overhead costs would be allocated against more direct costs, and the overhead costs to each contract should generally be lower.

Data Use 5 – Profit Analysis

- CSDRs include summary elements which identify
  - General and Administrative (G&A) expense,
  - Facilities Capital Cost of Money (FCCM)
  - Profit/loss
- Profit/loss data provided for Prime Contractors and Direct Reporting Subcontractors
- CSDRs available for Firm Fixed Price (FFP) contracts and subcontracts
  - Because Earned Value reporting requirements do not apply to FFP contracts, CSDRs are the only source of profit/loss data for this contract type.
- Cost analysts can use this data to evaluate the reasonableness of prime and major subcontract profit levels

Data Use 6 - Negotiation Support

- Negotiations Support may use any of the data use examples described above
- Program Offices and Contracting Officers can use past CSDR data to assess contract bids
- 1921-5 provides hours by WBS element which can be compared to bids
- Information required by sustainment-specific remarks and by (future) 1921-T and

1921-M/R (see backup slides) can be used to compare maintenance effort from year to year

Number of Failures

Reliability – predicted vs. actual

Parts turnaround time

Data Use 7 – Business Case Analysis

- Business Case Analysis for Performance Based Logistics (PBL)[5]
  - The Product Support Manager (PSM) will use data from CSDR and from the centralized O&S databases
  - The PSM coordinates with the financial/cost analysts, logisticians and contracting officers to ensure the available data is sufficient to perform the Business Case Analysis (BCA).
  - Typically, the objective of the BCA is to analyze tradeoffs between government provided depot maintenance and contractor provided depot maintenance
  - The objective is to define the status quo, and compare it to alternative support strategies
  - The BCA can also help determine whether or not a PBL is appropriate and what the PBL metrics and goals should be

[5]Department of Defense Product Support Business Case Analysis Handbook, April 2011

Software Maintenance Data Report (SRDR)

- The Software Maintenance Data requirement can apply to any software maintenance cost element in the CAPE Sustainment Reporting Structure that exceeds $1M.
- However, it is most often seen in section 1.5.2, Software Support
- The Maintenance SRDR (form 3026-2) captures (by Release or CSCI):
  - Average and Peak Staffing
  - Effort Description
  - Effort Sizing (Source Lines of Code, Function Point, etc.)
  - Requirements counts
  - Duration
- Cost Analysts can use the Maintenance SRDR data to estimate the cost of similar future software maintenance efforts

1.5.2	Software Support
1.5.2.1	Software Changes
1.5.2.1.1	Release 1...n (Specify)
1.5.2.1.1.1	WBS Name 1...n (Specify)
1.5.2.1.1.1.1	Correction of Deficiencies
1.5.2.1.1.1.2	Enhancements
1.5.2.2	Software License Management
1.5.2.3	System Facilities
1.5.2.4	Field Software Engineering (FSE)
1.5.2.5	Operational Management

Summary

- To develop credible, defensible O&S cost estimates and analyses, analysts need sustainment CSDRs to augment sustainment data available via Service Visibility and Management of O&S (VAMOSC) databases.

- CSDRs are available to any Government employee via the Cost Assessment Data Enterprise (CADE) at http://cade.osd.mil/
  - To date, 65 DoD programs have sustainment CSDR requirements on contract

- The investment required to collect contractor sustainment cost data is small compared to the potential cost growth of a program or weapons system that was not properly estimated and budgeted.

- Cost analysts need to proactively advocate for Program Managers and Contracting Officers to include CSDR (and supplemental reports) requirements on all contracts for their program

CSDR Points of Contact

- Sustainment (All Services)
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CADE

COST ASSESSMENT DATA ENTERPRISE

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Backup

CAPE Sustainment Reporting Structure

- Origin of CSDR Reporting Structure: CAPE O&S Cost Estimating Guide
- Contractor-performed efforts comparable to the centralized databases that collect government-performed maintenance costs
  - Centralized databases capturing costs for Government-performed activities
    - Navy: Visibility and Management of Operating and Support Costs (VAMOSC) https://www.vamosc.navy.mil/
    - Air Force: Air Force Total Ownership Cost (AFTOC) https://aftoc.hill.af.mil
    - Army: Operating and Support Management Information System (OSMIS) https://www.osmisweb.army.mil
- Contractor data is available to any Government employee via Cost Assessment Data Enterprise (CADE) database
- URL: http://cade.osd.mil/

Sustainment Reporting Structure (partial)

Consumables
Repair Parts
DLRs

1.3	1.3	Maintenance
1.3.1	1.3.1	Consumables and Repair Parts
1.3.1.1	1.3.1.1	Airframe/Platform/Vehicle Consumables and Repair Parts
1.3.1.2	1.3.1.2	Propulsion Consumables and Repair Parts
1.3.1.3	1.3.1.3	Electronics/Avionics Consumables and Repair Parts
1.3.1.4	1.3.1.4	Other Major Subsystem Consumables and Repair Parts (1…n)
1.3.1.5	1.3.1.5	Other Consumables and Repair Parts
1.3.2	1.3.2	Depot Level Repairables
1.3.2.1	1.3.2.1	Airframe/Platform/Vehicle Depot Level Reparables (DLRs)
1.3.2.2	1.3.2.2	Propulsion DLRs
1.3.2.3	1.3.2.3	Electronics/Avionics DLRs
1.3.2.4	1.3.2.4	Other Major Subsystem DLRs (1…n)
1.3.2.5	1.3.2.5	Other DLRs

Depot Maintenance

1.3.4	1.3.4	Depot Maintenance
1.3.4.1	1.3.4.1	Scheduled Overhaul
1.3.4.1.1	1.3.4.1.1	Airframe/Hull/Vehicle Scheduled Overhaul
1.3.4.1.2	1.3.4.1.2	Propulsion Scheduled Overhaul
1.3.4.1.3	1.3.4.1.3	Electronics/Avionics Scheduled Overhaul
1.3.4.1.4	1.3.4.1.4	Other Major Subsystems Scheduled Overhaul
1.3.4.1.5	1.3.4.1.5	Other Scheduled Overhaul
1.3.4.2	1.3.4.2	Unscheduled Overhaul
1.3.4.2.1	1.3.4.2.1	Airframe/Hull/Vehicle Unscheduled Overhaul
1.3.4.2.2	1.3.4.2.2	Propulsion Unscheduled Overhaul
1.3.4.2.3	1.3.4.2.3	Electronics/Avionics Unscheduled Overhaul
1.3.4.2.4	1.3.4.2.4	Other Major Subsystems Unscheduled Overhaul
1.3.4.2.5	1.3.4.2.5	Other Unscheduled Overhaul
1.3.5	1.3.5	Other Overhaul

1921-5 Data Report

SECURITY CLASSIFICATION: Unclassified

SUSTAINMENT FUNCTIONAL COST-HOUR REPORT

Form Approved OMB No. 0704-0188

The public reporting burden for this collection of information is estimated to average 16 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Department of Defense, Washington Headquarters Services, Executive Services Directorate (0704-0188). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number. **PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE ABOVE ORGANIZATION.**

1. MAJOR PROGRAM a. NAME: b. PHASE/MILESTONE ☐ Pre-A ☐ B ☐ C-FRP ☐ A ☐ C-LRIP ☐ O&S	2. PRIME MISSION	3. REPORTING ORGANIZATION TYPE ☐ PRIME / ASSOCIATE CONTRACTOR ☐ DIRECT-REPORTING SUBCONTRACTOR ☐ GOVERNMENT	4. NAME/ADDRESS (Include Zip Code) a. PERFORMING ORGANIZATION b. DIVISION	5. APPROVED
6. CUSTOMER (Direct-Reporting Subcontractor Use Only)		7. TYPE ACTION a. CONTRACT NO.: b. LATEST MODIFICATION c. SOLICITATION NO.: d. NAME: e. TASK ORDER/DELIVERY ORDER/LOT NO.:		
8. PERIOD OF PERFORMANCE a. START DATE (YYYYMMDD): b. END DATE (YYYYMMDD):		9. REPORT CYCLE ☐ INITIAL ☐ INTERIM ☐ FINAL	10. SUBMISSION NUMBER	11. RESUBMISSION NUMBER 12. REPORT AS OF (YYYYMMD
13. NAME (Last, First, Middle Initial)	14. DEPARTMENT	15. TELEPHONE NO. (Include Area Code)	16. EMAIL ADDRESS	17. DATE PREPARED (YYYYMM
18. WBS ELEMENT CODE	19. WBS REPORTING ELEMENT	20. NUMBER OF UNITS a. TO DATE b. AT COMPLETION	21. APPROPRIATION ☐ RDT&E ☐ PROCUREMENT ☐ O&M	

SUSTAINMENT FUNCTIONAL DATA ELEMENTS	COSTS AND HOURS INCURRED TO DATE (thousands of U.S. Dollars or thousands of hours)			COSTS AND HOURS INCURRED AT COMPLETION (thousands of U.S. Dollars or thousands of hours)		
	A. NONRECURRING	B. RECURRING	C. TOTAL	D. NONRECURRING	E. RECURRING	F. TOTAL
ENGINEERING						
(1) DIRECT ENGINEERING LABOR HOURS						
(2) DIRECT ENGINEERING LABOR DOLLARS						
(3) ENGINEERING OVERHEAD DOLLARS						
(4) TOTAL ENGINEERING DOLLARS						
PROGRAM MANAGEMENT						
(5) DIRECT PROGRAM MANAGEMENT LABOR HOURS						
(6) DIRECT PROGRAM MANAGEMENT LABOR DOLLARS						
(7) PROGRAM MANAGEMENT OVERHEAD DOLLARS						
(8) TOTAL PROGRAM MANAGMENT DOLLARS						
MAINTENANCE OPERATIONS						
(9) TOUCH MAINTENANCE LABOR HOURS						
(10) TOUCH MAINTENANCE LABOR DOLLARS						
(11) TOUCH MAINTENANCE OVERHEAD DOLLARS						
(12) SUPPORT MAINTENANCE LABOR HOURS						
(13) SUPPORT MAINTENANCE LABOR DOLLARS						
(14) SUPPORT MAINTENANCE OVERHEAD DOLLARS						
(15) TOTAL MAINTENANCE OPERATIONS DOLLARS						
MATERIALS						
(16) RAW MATERIAL DOLLARS						
(17) PURCHASED PARTS DOLLARS						
(18) PURCHASED EQUIPMENT DOLLARS						
(19) MATERIAL HANDLING/OVERHEAD DOLLARS						
(20) TOTAL DIRECT-REPORTING SUBCONTRACTOR DOLLARS						
(21) TOTAL MATERIAL DOLLARS						
OTHER COSTS						
(22) OTHER COSTS NOT SHOWN ELSEWHERE *(Specify in Remarks)*						
SUMMARY						
(23) TOTAL COST *(Direct and Overhead)*						

22. REMARKS

CSDR Plan Approval Process

- Cost Working Group Integrated Product Team (CWIPT)
  - Drafts CSDR plan
  - Coordinates with stakeholders
    - Program Office Analyst
    - DCARC Analyst
    - Service Cost Center Analyst
    - CAPE Analyst
  - Then approved by DCARC Director (If Co-plan, PARCA Deputy)
  - Final Signature by Deputy Director of CAPE (except for non-ACAT I)
- GOAL: Include approved CSDR plan in Request for Proposal
  - Bidder is informed of reporting requirement
  - Bidder knows the reporting structure they are expected to use.

Technical Data Report (1921-T) and Maintenance and Repair Report (1921-M/R)

- Data Item Descriptions (DID) for these reports were approved in November 2017
- The Technical Data Report for Sustainment contracts is used in lieu of 1921-Q Quantity Report
- There are several pilot programs starting, but data is not expected until mid 2019

Using Sustainment CSDR Data

1921-M/R

MAINTENANCE EVENT REPORT

The public reporting burden for this collection of information is estimated to average 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Department of Defense, Washington Headquarters Services, Executive Services Directorate, Information Management Division, 4800 Mark Center Drive, Alexandria VA 22350-3100 (0704-0188). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.
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MAINTENANCE EVENT DATA

MAINTENANCE EVENT NUMBER	SYSTEM/END ITEM DATA				FAILURE DATA				REPAIR DATA						COMMENTS
	SYSTEM/END ITEM or DLR NIIN	SYSTEM/END ITEM SERIAL NUMBER	MODEL	VARIANT	NON-MISSION CAPABLE	SCHEDULED EVENT	FAILURE CODE	FAILURE CODE DESCRIPTION	START DATE	COMPLETION DATE	REPAIR ORG/LOCATION	MAINTENANCE EVENT TYPE	MAINTENANCE LEVEL	MAN-HOURS	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
0001	432	12345	Helo	Attack	Y	N	7A	020 Worn Excessively	4/9/16	4/9/16		Unscheduled	Depot	12	
0002	4325	100012	Helo	Attack	N	N	R45	020 Worn Excessively	4/9/16	4/17/16		DLR Repair	Depot	2	DLR repaired and returned to inventory

REPAIR PART REPORT

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REPAIR PART DATA

MAINTENANCE EVENT NUMBER	REPAIR ACTION CODE	REPAIR ACTION DESCRIPTION	REPAIR PART NAME	881C WBS	REPARABLE or CONSUMABLE	REPAIR PART QUANTITY	CONTRACTOR PART NUMBER	REPAIR PART NSN (OR NIIN)	REPAIR PART WUC/LCN	REPAIR PART FWG	REPLACEMENT COST	REPAIR COST	COMMENTS
A	B	C	D	E	F	G	H	I	J	K	L	M	N
0001	8881	Replace Main Blade 1	Main Blade 1		R	2	7000			19XL 199	$ 4,000	$ 350	
			Balance Shaft Cover		C	2	7001			19XL 199	$ 200		
			Balance Block		C	2	7002			19XL 199	$ 40		
			Flybar Rod		C	1	7003			19XL 199	$ 75		
			Flybar Joint		R	1	7004			19XL 199	$ 3,000	$ 250	
0002	8881A	Repair Flybar Joint	Flybar Joint		R (Y)	1	7004			19XL 199	$ 3,000	$ 250	DLR repaired and returned to inventory
			Replace pins		C	1	70236			19XL 199	$ 10		

The 1921-M/R collects, from Industry, data similar to what we get for Government (organic) maintenance efforts