

## SUPPORTING STATEMENT - PART A

### Cost and Software Data Report - 0704-CSDR

#### 1. Need for the Information Collection

Cost Assessment and Program Evaluation (CAPE) is statutorily required by Title 10, United States Code (U.S.C.) in Section 2334(g), to “develop policies, procedures, guidance and a collection method to ensure that quality acquisition cost data are collected to facilitate cost estimation and comparison across acquisition programs.” Section 2334(g) also contains a \$100,000,000 threshold statutory requirement to provide cost data from each acquisition program that exceeds this amount. Section 2334(g) also states the policies, procedures, guidance and collection method may be waived only by the Director of Cost Assessment and Program Evaluation. This requirement is codified in the table below:

	ACAT I			ACAT II	ACAT III-IV	Middle Tier Acquisition (Section 804)	
						Above ACAT I Dollar Threshold <sup>1</sup>	Below ACAT I Dollar Threshold <sup>1</sup>
Programs With Cost Reporting Requirements	All Acquisition	All Sustainment	All Gov't-Performed Efforts	All	>\$100M of projected investment	All	>\$100M of projected investment
Cost Reporting Contract/Effort Threshold	>\$50M required, at discretion of PM and/or DDCA <sup>2</sup> for \$20-\$50M	>\$50M required, at discretion of PM and/or DDCA <sup>2</sup> for \$20-\$50M	>\$50M required, at discretion of PM and/or DDCA <sup>2</sup> for \$20-\$50M	>\$50M required, at discretion of PM and/or MILDEP Cost Center for \$20-\$50M	At discretion of MILDEP Cost Center	>\$20M required	>\$20M required
Cost Reporting Plan Approval Authority	CAPE	CAPE	CAPE	MILDEP Cost Center	MILDEP Cost Center	CAPE	MILDEP Cost Center
Waiver Authority	CAPE	CAPE	CAPE	CAPE	CAPE	CAPE	CAPE
Requirements Source	DoDI 5000.73	DoDI 5000.73	DoDI 5000.73	DoDI 5000.73	DoDI 5000.73	DoDI 5000.73	DoDI 5000.73

Department of Defense (DoD) Directive (DoDD) 5105.84, “Director of Cost Assessment and Program Evaluation (DCAPE),” Change 1 effective May 29, 2020, DoD Instruction (DoDI) 5000.73, “Cost Analysis Guidance and Procedures,” March 13, 2020, and DoDM 5000.04, Cost and Software Data Reporting Manual, dated May 7, 2021 document these requirements.

#### 2. Use of the Information

As stated above, the cost and software data reporting (CSDR) requirement is mandatory for major defense acquisition programs (as defined in 10 U.S.C. 2430), and major automated information system programs (as defined in 10 U.S.C. 2445a) as specified in DoDI 5000.02, Operation of the Defense Acquisition System and the DoDI 5000.04, CSDR Manual. The CSDR system is applied in accordance with the reporting requirements established in DoDI 5000.02. The two principal components of the CSDR system are contractor cost data

reporting and software resources data reporting. Cost and Software Data Report (CSDR) data is the DoD's primary means to collect actual cost and related business data on acquisition programs over \$100M, then-year dollars. Respondents are Program Managers (PM) from any weapons system contractor or government entity with contracts, subcontracts, or agreements that are required to provide Cost and Software Data Reports (CSDRs) based on all anticipated costs that individually or collectively surpass the corresponding dollar thresholds established in DoDI 5000.73. PMs use the CSDR system to report data on contractor development, production and sustainment costs and resource usage incurred in performing DoD programs. Respondents may not be required to report data for all forms discussed below:

#### Contractor Work Breakdown Structure (CWBS) Report

The CWBS report allows the contractors to document their deliverable products and planned approach for performing the contract scope of work. It also contains the technical description of the military end item being developed/procured by the contract. The technical definitions and descriptions of each product-oriented (i.e., hardware) Work Breakdown Structure (WBS) element is consistent with the cost content of each WBS element identified in the DD-1921 series data identified below.

#### DD-1921 Cost Data Summary Report

DD Form 1921, "Cost Data Summary Report," is used by contractors to submit: (1) direct and indirect actual cost data on both a recurring and nonrecurring basis on Government contracts and (2) proposed cost data in response to Government solicitations according to Defense Federal Acquisition Regulations Supplement (DFARS) sections 234.7100, 234.7101, 242.503-2, 252.234-7003, and 252.234-7004

#### DD-12921-1 Functional Cost-Hour Report

DD Form 1921-1, "Functional Cost-Hour Report," is used by contractors to submit: (1) direct and indirect actual cost data on both a recurring and nonrecurring basis on Government contracts and (2) proposed direct and indirect cost data in response to Government solicitations according to Defense Federal Acquisition Regulations Supplement (DFARS) sections 234.7100, 234.7101, 242.503-2, 252.234-7003, and 252.234-7004.

#### DD-1921-2 Progress Curve Report

DD Form 1921-2, "Progress Curve Report," is used by contractors to submit: (1) direct recurring actual cost data and system characteristic data on Government contracts and (2) proposed direct recurring cost data and system characteristic data in response to Government solicitations according to Defense Federal Acquisition Regulations Supplement (DFARS) sections 234.7100, 234.7101, 242.503.2, 252.234-7003, and 252.234-7004.

### DD-1921-3 Contractor Business Data Report

The “Contractor Business Data Report,” is used by contractors to submit: (1) direct and indirect actual cost data on Government contracts and (2) proposed direct and indirect cost data in response to Government solicitations according to Defense Federal Acquisition Regulations Supplement (DFARS) sections 234.7100, 234.7101, 242.503-2, 252.234-7003, and 252.234-7004.

### DD-1921-5 Sustainment Functional Cost-Hour Report

DD Form 1921-5, “Sustainment Functional Cost-Hour Report,” is used by contractors to submit: (1) direct and indirect actual cost data on both a recurring and nonrecurring basis on Government contracts and (2) proposed direct and indirect cost data in response to Government solicitations according to Defense Federal Acquisition Regulations Supplement (DFARS) sections 234.7100, 234.7101, 242.5032, 252.234-7003, and 252.234-7004.

### DD-2794 Cost and Software Data Reporting Plan

The DD-2794 is used to ensure the reporting requirements and structures are properly defined for cost, software, and technical data reporting. The DD-2794 also identifies the specific forms required based on the Program/Contract. The collected data is the primary data source utilized when completing cost estimates.

The CSDRs and CWBS Dictionary are available for download at <https://cade.osd.mil> and <https://www.esd.whs.mil/Directives/forms/>. The reporting entity submits the DD forms & CWBS Dictionary directly into the secure CADE Submit-Review portal, where the submission is reviewed by the Defense Cost and Resource Center (DCARC) for quality, completeness, and accuracy to the original requirement. When the submission is approved by the government, an automatic email is sent to the respondent alerting them that the submission was accepted or rejected. The finalized submission is made available in CADE Data & Analytics for download and retrieval by government cost analysts and used for estimating and analysis.

#### 3. Use of Information Technology

100% of submissions are received into CADE electronically. The reporting entity submits the forms into the secure CADE Submit-Review portal, which is all electronic.

#### 4. Non-duplication

The information obtained through this collection is unique and is not already available for use or adaptation from another cleared source.

#### 5. Burden on Small Businesses

This information collection does not impose a significant economic impact on a substantial number of small businesses or entities. All CSDR plans are tailored to the contractor's accounting system(s) and technical approach to accomplish the contractor's scope of work

requirements, irrespective of the size of the contractor, experience with CSDR, or the type of contract (e.g., Federal Acquisition Regulation, Middle Tier of Acquisition). The review of the CSDR plan's requirement and potential tailoring occur at the CSDR Readiness Review. The CSDR Readiness Review should happen as early in the acquisition process as is practical and allowed by the contracting officer (preferably before contract award) in order to ensure accounting systems and the like are prepared to collect data as required.

6. Less Frequent Collection

The CSDR data is collected annually, or based on program/contract milestones, where data is needed to support major programmatic decisions. If the data is not collected annually, the Program will be documented as non-compliant with CSDR data collection and potentially subjected to review delays.

7. Paperwork Reduction Act Guidelines

This collection of information does not require collection to be conducted in a manner inconsistent with the guidelines delineated in 5 CFR 1320.5(d)(2).

8. Consultation and Public Comments

Part A: PUBLIC NOTICE

A 60-Day Federal Register Notice (FRN) for the collection published on Tuesday, August 30, 2022. The 30-Day FRN citation is 87 FRN 52941.

No comments were received during the 60-Day Comment Period.

A 30-Day Federal Register Notice for the collection published on (Day of the Week, Month Day, Year). The 30-Day FRN citation is (volume number) FRN (Page number).

Part B: CONSULTATION

No additional consultation apart from soliciting public comments through the Federal Register was conducted for this submission.

9. Gifts or Payment

No payments or gifts are being offered to respondents as an incentive to participate in the collection.

10. Confidentiality

A Privacy Act Statement is not required for this collection because we are not requesting individuals to furnish personal information for a system of records.

A draft copy of the SORN (SORN K809.21) has been provided with this package for OMB's review.

A draft copy of the PIA, Cost Assessment Data Enterprise-IT (CADE-IT) has been provided with this package for OMB's review.

FILE NUMBER: 1403-02

FILE TITLE: Manpower Resources

FILE DESCRIPTION: Analysis of policy and planning guidance to identify and evaluate DoD peacetime and wartime military and civilian manpower requirements. Reviews and analyses of manpower requirements in terms of functions, skills, costs, and training capacity. Reviews of budget implications and alternative manpower programs.

DISPOSITION: Permanent. Cut off annually. Transfer to NARA 25 years after cutoff.

AUTHORITY: NC1-330-77-003, item 1403-02

11. Sensitive Questions

No questions considered sensitive are being asked in this collection.

12. Respondent Burden and its Labor Costs

Part A: ESTIMATION OF RESPONDENT BURDEN

1) Collection Instrument(s)

Contractor Work Breakdown Structure Report

- a) Number of Respondents: 228
- b) Number of Responses Per Respondent: 4
- c) Number of Total Annual Responses: 912
- d) Response Time: 33.5 hours
- e) Respondent Burden Hours: 30,552

Cost Data Summary Report (DD 1921)

- a) Number of Respondents: 228
- b) Number of Responses Per Respondent: 4.4
- c) Number of Total Annual Responses: 1,003
- d) Response Time: 17.7 hours
- e) Respondent Burden Hours: 17,753.1

Functional Cost and Hours Report (DD 1921-1)

- a) Number of Respondents: 228
- b) Number of Responses Per Respondent: 3.6
- c) Number of Total Annual Responses: 820
- d) Response Time: 53.9 hours
- e) Respondent Burden Hours: 44,198

Progress Curve Report (DD 1921-2)

- a) Number of Respondents: 228
- b) Number of Responses Per Respondent: 1

- c) Number of Total Annual Responses: 228
- d) Response Time: 246 hours
- e) Respondent Burden Hours: 56,088

Contractor Business Data Report (DD 1921-3)

- a) Number of Respondents: 115
- b) Number of Responses Per Respondent: 1
- c) Number of Total Annual Responses: 115
- d) Response Time: 142 hours
- e) Respondent Burden Hours: 16,330

Sustainment Functional Cost-Hour Report (DD 1921-5)

- a) Number of Respondents: 40
- b) Number of Responses Per Respondent: 2.2
- c) Number of Total Annual Responses: 88
- d) Response Time: 64.5 hours
- e) Respondent Burden Hours: 5,676

Cost and Software Data Reporting (DD 2794)

- a) Number of Respondents: 228
- b) Number of Responses Per Respondent: 1
- c) Number of Total Annual Responses: 228
- d) Response Time: 104 hours
- e) Respondent Burden Hours: 23,712

2) Total Submission Burden

- a) Total Number of Respondents: 1,295
- b) Total Number of Annual Responses: 3,394
- c) Total Respondent Burden Hours: 194,309

Part B: LABOR COST OF RESPONDENT BURDEN

1) Collection Instrument(s)

Contract Work Breakdown Structure Report

- a) Number of Total Annual Responses: 912
- b) Response Time: 33.5 hours
- c) Respondent Hourly Wage: \$115.12
- d) Labor Burden per Response: \$3,856.52
- e) Total Labor Burden: \$3,517,146.24

Cost Data Summary Report (DD 1921)

- a) Number of Total Annual Responses: 1,003
- b) Response Time: 17.7 hours
- c) Respondent Hourly Wage: \$115.12
- d) Labor Burden per Response: \$2,037.62

e) Total Labor Burden: \$2,043,736.87

Functional Cost and Hour Report (DD 1921-1)

- a) Number of Total Annual Responses: 820
- b) Response Time: 53.9 hours
- c) Respondent Hourly Wage: \$115.12
- d) Labor Burden per Response: \$6,204.97
- e) Total Labor Burden: \$5,088,073.76

Progress Curve Report (DD 1921-2)

- a) Number of Total Annual Responses: 228
- b) Response Time: 246 hours
- c) Respondent Hourly Wage: \$115.12
- d) Labor Burden per Response: \$28,319.52
- e) Total Labor Burden: \$6,456,850.56

Contractor Business Data Report (DD 1921-3)

- a) Number of Total Annual Responses: 115
- b) Response Time: 142 hours
- c) Respondent Hourly Wage: \$115.12
- d) Labor Burden per Response: \$16,347.04
- e) Total Labor Burden: \$1,879,909.6

Sustainment Functional Cost-Hour Report (DD 1921-5)

- a) Number of Total Annual Responses: 88
- b) Response Time: 64.5 hours
- c) Respondent Hourly Wage: \$115.12
- d) Labor Burden per Response: \$7,425.24
- e) Total Labor Burden: \$653,421.12

Cost and Software Data Reporting (DD 2794)

- a) Number of Total Annual Responses: 228
- b) Response Time: 104 hours
- c) Respondent Hourly Wage: \$115.12
- d) Labor Burden per Response: \$11,972.48
- e) Total Labor Burden: \$2,729,725.44

2) Overall Labor Burden

- a) Total Number of Annual Responses: 3,394
- b) Total Labor Burden: \$22,368,864

The Respondent hourly wage was determined by using the Department of Labor Wage Website ([https://www.bls.gov/oes/current/oes\\_nat.htm](https://www.bls.gov/oes/current/oes_nat.htm))

13. Respondent Costs Other Than Burden Hour Costs

There are no annualized costs to respondents other than the labor burden costs addressed in Section 12 of this document to complete this collection.

14. Cost to the Federal Government

Part A: LABOR COST TO THE FEDERAL GOVERNMENT

1) Collection Instrument(s)

Contract Work Breakdown Structure Report

- a) Number of Total Annual Responses: 912
- b) Processing Time per Response: 8 hours
- c) Hourly Wage of Worker(s) Processing Responses: \$115.12
- d) Cost to Process Each Response: \$920.96
- e) Total Cost to Process Responses: \$839,915.52

Cost Data Summary Report (DD 1921)

- a) Number of Total Annual Responses: 1,003
- b) Processing Time per Response: 8 hours
- c) Hourly Wage of Worker(s) Processing Responses: \$115.12
- d) Cost to Process Each Response: \$920.96
- e) Total Cost to Process Responses: \$923,722.88

Functional Cost and Hour Report (DD 1921-1)

- a) Number of Total Annual Responses: 820
- b) Processing Time per Response: 8 hours
- c) Hourly Wage of Worker(s) Processing Responses: \$115.12
- d) Cost to Process Each Response: \$920.96
- e) Total Cost to Process Responses: \$755,187.2

Progress Curve Report (DD 1921-2)

- a) Number of Total Annual Responses: 228
- b) Processing Time per Response: 8 hours
- c) Hourly Wage of Worker(s) Processing Responses: \$115.12
- d) Cost to Process Each Response: \$920.96
- e) Total Cost to Process Responses: \$209,978.88

Contractor Business Data Report (DD 1921-3)

- a) Number of Total Annual Responses: 115
- b) Processing Time per Response: 8 hours
- c) Hourly Wage of Worker(s) Processing Responses: \$115.12
- d) Cost to Process Each Response: \$920.96
- e) Total Cost to Process Responses: \$105,910.4

Sustainment Functional Cost-Hour Report (DD 1921-5)

- a) Number of Total Annual Responses: 88



- b) Processing Time per Response: 8 hours
- c) Hourly Wage of Worker(s) Processing Responses: \$115.12
- d) Cost to Process Each Response: \$920.96
- e) Total Cost to Process Responses: \$81,044.48

Cost and Software Data Reporting (DD 2794)

- a) Number of Total Annual Responses: 228
- b) Processing Time per Response: 8 hours
- c) Hourly Wage of Worker(s) Processing Responses: \$115.12
- d) Cost to Process Each Response: \$920.96
- e) Total Cost to Process Responses: \$209,978.88

2) Overall Labor Burden to the Federal Government

- a) Total Number of Annual Responses: 3,394
- b) Total Labor Burden: \$3,125,738

Part B: OPERATIONAL AND MAINTENANCE COSTS

1) Cost Categories

- a) Equipment: \$0
- b) Printing: \$0
- c) Postage: \$0
- d) Software Maintenance: \$405,708.24
- e) Licensing Costs: \$0
- f) Other: \$0

2) Total Operational and Maintenance Cost: \$405,708

Part C: TOTAL COST TO THE FEDERAL GOVERNMENT

1) Total Labor Cost to the Federal Government: \$3,125,738

2) Total Operational and Maintenance Costs: \$405,708

3) Total Cost to the Federal Government: \$3,531,446

15. Reasons for Change in Burden

This is a collection in use without an OMB Control Number.

16. Publication of Results

The results will be published to the DoD Cost Assessment Data Enterprise (CADE) database for cost estimating and analysis purposes. Specifically, to generate independent cost estimates and analysis supporting DoD, as well as all Services. Projected date of publication is May 1, 2023.

17. Non-Display of OMB Expiration Date

We are not seeking approval to omit the display of the expiration date of the OMB approval on the collection instrument.

18. Exceptions to “Certification for Paperwork Reduction Submissions”

We are not requesting any exemptions to the provisions stated in 5 CFR 1320.9.