

DATA ITEM DESCRIPTION

Title: Cost Data Summary Report (DD Form 1921)

Number: DI-FNCL-81565

Approval Date: 19991022

AMSC NUMBER: D7333

Limitation:

DTIC Applicable:

GIDEP Applicable:

Office of Primary Responsibility: (D) OSD/PA&E/CAIG

Applicable Forms: DD Form 1921 (OMB Control No. 0704188); 40 hours

Use/relationship: This DID supersedes DID DI-F-6006, Cost Data Summary Report (DD Form 1921). The Cost Data Summary Report will be used to obtain essential cost data from contractors for the purpose of establishing a cost database. The database will be used to: 1. prepare program cost estimates for major systems reviewed by the Defense Acquisition Board (DAB) and other Component reviewed programs; 2. develop independent government contract estimates in support of cost and price analyses; and 3. develop estimates to support Analysis of Alternatives (AOAs), Cost as an Independent Variable (CAIV), and long range planning efforts.

- a. Information to be acquired through these data will include actual incurred costs and estimated incurred costs at completion with the number of units being procured by work breakdown structure (WBS). Reporting typically includes level three of the contract WBS. Costs include both direct and overhead for each WBS element and are subdivided into recurring and non-recurring costs. General and Administrative (G&A), undistributed budget, management reserve, facilities cost of money, and profit or fee are shown separately at the bottom of the report and are not included in the individual WBS element costs.
- b. The 1921 reporting requirement applies to acquisition category (ACAT) program contracts or subcontracts valued over \$40 million (in FY 1996 dollars). Contracts priced between \$6 million and \$40 million (in FY 1996 dollars) are subject to CCDR reporting requirements when the CIPT determines, and the CAIG agrees that they are high-risk or high-technical-interest items. Contracts priced below \$6 million (in FY 1996 dollars) are not subject to CCDR reporting. This provision applies to all ACAT I, II, and III programs with CCDR requirements. Reporting frequency is tied to program estimating needs as determined by the program manager and the CIPT for ACAT I programs and the program manager and the responsible Component reviewing authority for ACAT II and III programs.
- c. This DID summarizes the format and content preparation instructions to support the specific data and frequency requirements specified in the contract. This report is one of three Contractor Cost Data Reporting (CCDR) formats and is related to the two other reports, the Functional Cost-Hour Report, DD Form 1921-1 (DID DI-FNCL-81566) and the Progress Curve Report, DD Form 1921-2 (DID DI-FNCL-81567). All three reports are available for inclusion on any given contract that meets the criteria specified above and any other conditions specified for a particular report.

DI-FNCL-81565

Requirements:

1. Reference documents. DoD Regulation 5000.2-R, "Mandatory Procedures for Major Defense Acquisition Programs (MDAPs) and Major Automated Information Systems (MAIS)," provides mandatory acquisition procedures for MDAP and MAIS programs for translating mission needs into stable, affordable, and well-managed programs. Section 6.4.1 of DoD 5000.2-R provides specific CCDR policies. Detailed instructions for preparing the Cost Data Summary Report are contained in Chapter 4 of the CCDR Manual, DoD 5000.4-M-1, dated April 1999.
2. Format. The report will be completed using DD Form 1921 and will be submitted electronically in accordance with Chapter 2 of DOD 5000.4-M-1.
3. End of DI-FNCL-81565.