

DATA ITEM DESCRIPTION			Form Approved OMB No. 0704-0188 Exp. Date: Jun 30, 1986	
1. TITLE COST BREAKDOWN STRUCTURE DETAILED REPORT		2. IDENTIFICATION NUMBER DI-FNCL-80166		
3. DESCRIPTION/PURPOSE 3.1 This report provides for the collection of the detailed data elements under each cost category that is required for the completion of the contract.				
4. APPROVAL DATE (YYMMDD) 860507	5. OFFICE OF PRIMARY RESPONSIBILITY (OPR) C/N3	6a. DTIC REQUIRED	6b. GIDEP REQUIRED	
7. APPLICATION/INTERRELATIONSHIP 7.1 This data item description (DID) contains the format and content preparation instruction for the data product generated by the specific and discrete task requirement for this data included in the contract. 7.2 The Cost Breakdown Structure (CBS) Detailed Report is applicable to contracts over \$100,000 in value and 6 months in duration. It is not normally applicable to (Continued on Page 2)				
8. APPROVAL LIMITATION		9a. APPLICABLE FORMS DD FORM 2416	9b. AMSC NUMBER G3831	
10. PREPARATION INSTRUCTIONS 10.1 <u>Contract</u> . This data item is generated by the contract which contains a specific and discrete work task to develop this data product. 10.2 <u>Specific instructions</u> . 10.2.1 The Cost Breakdown Structure Detailed Report shall be prepared using the DD Form 2416. 10.2.2 Header a. System/Project Ident: Identification of the system or project b. Contract #: The contract number. c. Date: Effective date of the data. d. POC: Leave blank. e. Org: Leave blank. f. Phone: Leave blank. g. Government/Contractor: Place an "X" in the contractor box. h. Cost Category: Enter the number and title of the cost category selected from Table 1 being reported on.				

7. APPLICATION/INTERRELATIONSHIP (Cont'd)

7.2 firm-fixed price contracts except for unpriced portions of such contracts that are estimated to be at least twenty (20) percent of the initial contract value, and except for firm-fixed price contracts which represent a major system acquisition or a major component thereof.

7.3 It is not intended that all the requirements contained herein should be applied to every program or program phase. Portions of this DID are subject to deletion tailoring depending upon the program phases in which it is applied in the contract.

7.4 This DID is related to DI-FNCL-80165 , Cost Breakdown Structure Summary Report.

10. PREPARATION INSTRUCTIONS (Cont'd)

10.2.3 TASKS

- a. Enter the applicable cost elements associated with direct labor for the selected cost category.
- b. Under Labor: Enter the manhours expended for the cost element.
- c. Under Cost: Enter the cost of the labor hours.
- d. Enter the Sub-Totals of Labor and Cost.
- e. Enter the Percent Labor Overhead.
- f. Total Labor: Enter the sum of Sub-Totals and Percent Labor Overhead.

10.2.4 DIRECT COST

- a. Enter those cost elements associated with direct cost other than labor for the selected cost category.
- b. Enter the unburdened cost of the selected cost elements.
- c. Enter the Total Direct Costs.

10.2.5 MATERIALS

- a. Enter the cost elements for the materials associated with the cost category selected.
- b. Enter the unburdened cost of the selected materials for each item.
- c. Enter the % Material Burden and the computed cost.
- d. Total the Burden cost and Materials cost.

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10. PREPARATION INSTRUCTIONS (Cont'd)

10.2.6 TOTAL LABOR, MATERIALS, DIRECT: Enter Total Labor, Materials, and Direct costs.

10.2.7 % GENERAL & ADMINISTRATIVE: Enter cost.

10.2.8 TOTAL COST: Enter the sum of Total Labor, Materials, Direct costs and the % General & Administrative cost.

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TABLE 1. Cost allocation

The following categories are applicable to System Acquisition Cost Allocation only.

COST CATEGORY

1. PROGRAM MANAGEMENT: Includes all costs attributed to the management and administration of the system development program.
2. TRAVEL: Includes all personnel travel, per diem and any other TDY expenses chargeable to the acquisition and for the support of planning activities. NOTE: Travel costs to be included under the Travel Cost Category are to reflect the estimated cost of TDY required for the project. Travel cost estimates should be developed using the base TDY planning data (i.e., Travel Schedule) provided in Section XII of the System Acquisition Plan. In those instances where the projected TDY Schedule (i.e., the travel requirement) cannot reasonably be converted into a cost estimate at the time of SAP preparation, indicate on the CBS display format that cost data are To Be Determined (TBD) and provided via SAP amendment subsequent to initiation of the system design step (e.g., following contract award). Similarly, if partial travel cost data can be developed, provide the costs and indicate by footnote on the CBS display that additional data will provided at a later date.
3. SYSTEM ENGINEERING: Includes all costs attributed to technical and engineering/design management for directing and controlling a total integrated engineering effort. Includes translation of mission need to system level hardware and software requirements, requirements allocation to lower level system components (e.g., sub-systems) and design definition of system inter-intra-faces. Excludes lower level component detailed design engineering.
4. HARDWARE DEVELOPMENT: Includes all costs attributed to the detailed design, build and integration, and integration testing of the system and its hardware components.
5. SOFTWARE DEVELOPMENT: Includes all costs attributed to the detailed design and documentation, development and integration, control and assurance, and unit/integration testing of computer programs (i.e., software) and the software components of firmware assemblies. Does not include the cost of procured ADPE or commercially developed computer programs.
6. TEST DEVELOPMENT: Included are all costs attributed to the planning of and preparation for the implementation of the System Test and Evaluation (ST&E) Program applicable to the project. Excluded are those costs attributed to T&E Program execution.
7. DEVELOPMENT TEST AND EVALUATION (DT&E): Included are all costs attributed to conducting and reporting test activities to assure system compliance with contractual and technical specifications. As appropriate to the characteristics of the project, includes costs applicable to the execution of each

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TABLE 1. Cost allocation (Continued)COST CATEGORY

separately implemented phase (e.g., DT&E-I; DT&E-II) of the DT&E program planned under Cost Category 6. Does not include travel costs.

8. OPERATIONAL ACCEPTANCE TEST AND EVALUATION (OAT&E): Included are all costs attributed to conducting and reporting test activities to assure that the system, as delivered, satisfies its stated operational and support requirements to a degree meriting formal acceptance from the developing organization by user and support organizations. Does not include costs attributable to test activities conducted during DT&E which are jointly employed to satisfy OAT&E objectives other than special OAT&E analysis and reporting actions not normally a part of the DT&E activity. Does not include travel costs.

9. OPERATIONAL TEST AND EVALUATION (OT&E): Included are all costs directly attributed to or incurred as a part of the acquisition activity for conducting OT&E to: estimate a system's operational effectiveness and suitability; identify needed modifications; or provide information relating to tactics, doctrine, and personnel requirements.

10. TRAINING DEVELOPMENT: Included are all costs attributed to the definition, design, development and production of a training program (initial and follow-on training) for the system to be acquired. Excluded are investment costs attributed to the design/development/procurement/lease/operation of training equipments/devices necessary to the implementation of either the initial or follow-on training program. Also excluded are costs attributed to the establishment by purchase or lease of training facilities and the operation of such facilities. Travel costs are similarly excluded.

11. INITIAL TRAINING: Included are all costs attributed to the implementation of the program for the initial training of systems operations, maintenance and support (OMS) personnel. Also included are apportioned costs attributed to the operation and support of Government-owned or Contractor/Vendor-supplied special or program-unique training facilities/equipment applied to the initial training program. Excluded are costs attributed to the acquisition by purchase (i.e., capital investment) or lease of training facilities/equipments more appropriately charged to the Procurement or Lease/Rent/Commercial Support Cost Categories. Also excluded are the costs of both prerequisite and systems application courses taught at the NCS or one of the Military Service Schools. Included are the salary costs of students and Government instructors (other than for NCS or Service School personnel) as applied in the context of implementation of the initial training program; excluded are all costs attributed to the TDY of personnel for training purposes.

12. DEDICATED DEVELOPMENT FACILITIES. Included are all labor, material and operating costs attributed to the planning, establishment/disestablishment, and operation of dedicated development facilities (e.g., System Integration and Test Facility, Software Development Facility, Training Facility, etc.) employed to accomplish system development objectives. Cost Elements encompassed by this Cost Category are: design, development, construction or

TABLE 1. Cost allocation (Continued)COST CATEGORY

modification, fitting out, administration, and operational support (e.g., utilities, facility maintenance, etc.) of the required facility. When existing development facilities having specialized characteristics and capabilities are applied to the acquisition program, the apportioned cost of such facilities directly chargeable to the program are to be included in this Cost Category. Excluded are capital investment procurement or lease/ rental costs attributed to the acquisition of equipment, furnishing, computer programs and other similar devices necessary to the fitting out or operation of such development facilities as applied to the development effort. Also excluded are facility operating and other costs charged as a part of the overall overhead expense for the program.

13. SUPPORT PLANNING. Included are all costs attributed to planning for and management execution of the Integrated Logistics Support Program for the acquisition effort. Excluded are the labor, materiel and Other direct development costs more appropriately attributed to the procurement/preparation of ILS products/resources, and TDY costs associated with ILS program implementation.

14. SUPPORT DELIVERABLES. Included are all procurement/development costs attributed to the purchase/preparation of deliverable ILS products and resources, i.e., those costs which represent the value of support deliverables. Excluded are those costs directly attributed to the documentation of: system/equipment/software engineering designs necessary to enable system development; site facility preparation; system transportation and installation; and the acquisition of initial/follow-on training program resources. Also excluded are personnel TDY costs associated with the acquisition of such support deliverables. In those instances where ILS products/resources are to be supplied to the developer as Government Furnished Materiel (GFM), the values of such GFM shall be charged in this Cost Category. Excluded from this Cost Category are procurement costs or GFM value of Maintenance Test and Support Equipment (MT&SE) acquired from commercial sources and more appropriately charged under the Procurement Cost Category.

15. PROCUREMENT: Included are all costs chargeable to the program for the administration and procurement from commercial sources, other than the system developer, of those equipment and computer program end items, including the value of GFM, that constitute the prime system or are employed in the direct dedicated support of system development, operations or maintenance support activities. NOTE: Costs attributed to the development or acquisition of ILS products and resources necessary to the follow-on operational and maintenance support of Training Systems/Equipments shall, when appropriate, be costed within the SUPPORT DELIVERABLES Cost Category as a separately demarked Cost Sub-Category.

16. LEASE/RENT/COMMERCIAL SUPPORT: Included are all Government incurred direct costs to the program for the provision of equipment, facilities, services or other system resources through lease or rental arrangements. Also included are those costs attributable to the acquisition of contractor

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TABLE 1. Cost allocation (Continued)COST CATEGORY

Maintenance and Engineering (M&E) support of Government owned, or leased or rented equipments/facilities/resources provided to the system developer as GFM. Excluded from the Cost Category are lease/rent and M&E service/support costs incurred by the prime system contractor in the performance of system development requirements. Also excluded are Government incurred lease/rental and M&E service/support costs attributable to the operational, life cycle support of the delivered system. NOTE: System lease/rental and M&E service/support contract costs applicable to system operational support are to be charged in the Operations and/or Maintenance Support Cost Categories as appropriate.

17. INITIAL PRODUCTION TOOL-UP: Included are all non-recurring (one-time) technical, management and administrative costs attributed to the planning for and establishment of a total production capability.

18. SITE PREPARATION: Included are all costs incurred by the Government (other than travel) and the contractor that are attributed to the preparation and readying of the system site for system installation. Excluded are those capital investment costs more appropriately costed elsewhere for the procurement of real property or the initial major construction of buildings/facilities through the expenditure of MILCON funds.

19. SYSTEM DEPLOYMENT/INSTALLATION: Included are all costs attributed to the deployment and installation of the system within the operations site. Excluded are lease/rental costs for the acquisition of resources associated with system deployment/installation activities, and costs attributed to Government personnel TDY.

20. SECURITY: Included in this Cost Category are all costs attributed to the program for the establishment and maintenance of personnel and physical security at the development site, training facilities, operational site(s), etc., and any special security required while transporting the system(s). Also included are the apportioned share of those Site Preparation or MILCON funded Capital Investment costs that are incurred as a direct result of program security requirements and are associated with the initial establishment of security protection features at the operating site (e.g., perimeter fencing, alarm systems, TEMPEST suppression facilities, secure data storage facilities, secure communications, etc.).

The following categories are applicable to the System Life Cycle Support Allocations only.

21. OPERATIONS SUPPORT: Included in this Cost Category are all costs, other than pay and allowances for Government or military personnel, that are attributed to the operation of the system following the establishment of IOC. Cost Elements encompassed by this Cost Category are: consumable supplies and materials (other than those which are available through the

TABLE 1. Cost allocation (Continued)COST CATEGORY

Federal Supply System), and contract costs if the system is to be operated by a contractor.

22. MAINTENANCE SUPPORT: Included in this Cost Category are all costs, other than pay and allowances for Government or military personnel, that are attributed to the Maintenance and Engineering (M&E) support of the system following the establishment of FOC. Cost Elements encompassed by this Cost Category include the cost of consumable maintenance supplies and materials, and replacement repair/spare parts (other than those which are available through the Federal Supply System); equipment/assembly repair-return contract costs; and M&E Support Contract costs. Excluded are costs associated with Depot Support of the system if such support is provided by a Government Agency or Military Service.

23. SOFTWARE SUPPORT: Included in this Cost Category are all costs, other than pay and allowances for Government or military personnel, that are attributed to the configuration management and maintenance of the system and system support software/firmware following the establishment of FOC. Cost Elements encompassed by this Cost Category include: the cost of consumable software/firmware support supplies and materials (other than those which are available through the Federal Supply System); configuration control, quality assurance and maintenance of computer programs and computer program documentation; and all contract costs associated with the contractual support of system software/firmware.

24. FACILITIES TRAINING: Included in this Cost Category are all costs attributed to the implementation of a FOLLOW-ON System Training Program. Cost Elements encompassed by this Cost Category include: the cost of refresher or enhancement training for assigned personnel, the cost of initial training (prerequisite and system peculiar) for replacement personnel, and the cost of any contractor/vendor taught courses. Excluded from this Cost Category are those costs attributed to personnel pay and allowances, TDY for training purposes, annual lease/rental costs of training facilities/equipment, and training provided by the NCS or one of the Military Service Schools.

25. FACILITIES SUPPORT: Included in this Cost Category are annual lease/rental costs for real property, buildings, peculiar support facilities/equipment/devices, communications circuits, software or other materiel during the operational life of the system. Excluded are those costs associated with the operation and support of Government owned facilities.

26. TECHNICAL DATA MANAGEMENT/MAINTENANCE: Included in this Cost Category are all costs associated with the configuration control and maintenance support of system technical documentation (other than computer programs documentation) necessary to the continued operational and maintenance support of the operational system. Cost Elements encompassed by this Cost Category include those associated with: the procurement of replacement copies of commercial technical manuals and the contracted data maintenance support of engineering,

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TABLE 1. Cost allocation (Continued)COST CATEGORY

maintenance and operational documentation. Excluded from this Cost Category are costs associated with data management/maintenance activities performed by Government or military personnel and costs attributed to the operation of Government owned data storage repositories and facilities. Also excluded are Government personnel pay and allowances, and travel costs associated with data configuration control and maintenance activities.

