COST AND SOFTWARE DATA REPORTING PLAN

OMB No. 0704-0671

The public reporting burden for this collection of information is estimated to average 57 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, Executive Services Directorate (0704-0671). 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.

1a. PROGRAM NAME
DLA - Defense Logistics Agency

1b. PHASE/MILESTONE *(check all that apply)*
- [ ] Pre-A
- [ ] A
- [ ] B
- [ ] C-LRIP
- [ ] C-FRP
- [X] O&S

1c. PRIME MISSION PRODUCT
A-10, B-1, B-2, C-130J, E-3, F-16, B-52, and F-15 Spares

1d. ACQUISITION CATEGORY (ACAT)
- [ ] Pre-ACAT
- [X] ACAT I (MDAP)
- [ ] ACAT IA (MAIS)
- [ ] ACAT II
- [ ] ACAT III
- [ ] Other

2. COMMODITY TYPE
Sustainment

3. PLAN ITERATION TYPE
- [X] INITIAL
- [ ] REVISION

4. CURRENT SUBMISSION DATE *(YYYYMMDD)*
20250929

5. LAST APPROVED PLAN DATE *(YYYYMMDD)*

6a. GOVERNMENT PLAN POINT OF CONTACT (POC) NAME *(Last, First, M.)*
Hoder, Joann

6b. ADDRESS *(Include ZIP Code)*

6c. TELEPHONE NUMBER *(Include Area Code)*
897-852-9874

6d. E-MAIL ADDRESS
joann.hoder@dla.mil

7. PLAN TYPE
- [ ] GOVERNMENT
- [X] CONTRACT (PRIME)
- [ ] CONTRACT (SUB)

8. PLAN GOVERNMENT PREPARING ORGANIZATION

9a. CONTRACTOR NAME/ADDRESS
i. REPORTING ORGANIZATION NAME
Honeywell International Inc.
ii. DIVISION NAME
Aerospace
iii. LOCATION
Phoenix, AZ 85034-2892
iv. CONTRACTOR BUSINESS DATA REPORT (CBDR 1921-3) REQUIREMENT:
- [X] CBDR REQUIRED FOR THIS ORGANIZATION

9b. CONTRACT NUMBER *(List all that apply, separated by commas)*
TBD (D-25-A-C3) - [RFP: SPRHA1-25-R-1000]

9c. APPROPRIATION *(check all that apply)*
- [ ] RDT&E
- [X] PROCUREMENT
- [ ] O&M
- [ ] FMS
- [ ] WCF
- [ ] OTHER

10a. APPROVED PLAN NUMBER
D-25-A-C3

10b. APPROVED PLAN REVISION NUMBER
0

10c. APPROVED PLAN REQUIREMENTS
- [X] AT COMPLETION COSTS FOR STANDARD FUNCTIONAL CATEGORIES (FlexFile or Legacy)
- [X] AT COMPLETION COSTS FOR RECURRING/NONRECURRING (FlexFile only)
- [ ] TECHNICAL DATA REQUIRED

10d. COST REPORT TYPE
- [X] FLEXFILE
- [ ] LEGACY DD 1921 SERIES

COST AND SOFTWARE DATA REPORTING PLAN

11. WORK BREAKDOWN STRUCTURE (WBS)			12. COST					13. TECHNICAL DATA			
								a. QUANTITY			
a. WBS CODE	b. WBS LEVEL	c. WBS ELEMENT NAME	a. ACTUALS TO DATE (ATD)	b. LEGACY 1921-1	c. LEGACY 1921-2	d. LEGACY 1921-5	e. EAC/FAC (See item 10d)	i. QUANTITY DATA	ii. GFE QUANTITY	b. SRDR FORMATS	c. MAINT. & REPAIR PARTS
1.0	1	A-10, B-1, B-2, C-130J, E-3, F-16, B-52, and F-15 Spares	X				X	X			
1.1	2	Unit-Level Manpower	X				X				
1.1.1	3	Operations	X				X				
1.1.2	3	Unit-Level Maintenance	X				X				
1.1.3	3	Other Unit-Level	X				X				
1.2	2	Unit Operations	X				X				
1.2.1	3	Energy (Fuel, Petroleum, Oil and Electricity)	X				X				
1.2.2	3	Training Munitions and Expendable Stores	X				X				
1.2.3	3	Support Services	X				X				
1.2.4	3	Temporary Duty (TDY) Travel	X				X				
1.2.5	3	Second Destination Transportation	X				X				
1.3	2	Maintenance	X				X				
1.3.1	3	Consumables	X				X				
1.3.2	3	Depot Level Reparables (DLRs)	X				X				
1.3.3	3	Intermediate Maintenance (External to Unit-Level)	X				X				
1.3.4	3	Depot Maintenance	X				X				
1.3.4.1	4	Scheduled Depot Maintenance	X				X				
1.3.4.2	4	Unscheduled Depot Maintenance	X				X				
1.4	2	Sustaining Support	X				X				
1.4.1	3	System-Specific Training	X				X				
1.4.1.1	4	System-Specific Operator Training	X				X				
1.4.1.2	4	System-Specific Maintenance Training	X				X				
1.4.2	3	Support Equipment Replacement and Repair	X				X				
1.4.3	3	Sustaining/Systems Engineering	X				X				
1.4.4	3	Program Management	X				X				
1.4.5	3	Data and Technical Publications	X				X				
1.4.6	3	Simulator Operations and Repair	X				X				
1.4.6.1	4	Simulator/Training Device Operations	X				X				
1.4.6.2	4	Simulator/Training Device Hardware Repair and Replace	X				X				
1.4.6.3	4	Simulator/Training Device Software Support	X				X				
1.4.7	3	Other Sustaining Support	X				X				
1.5	2	Continuing System Improvements	X				X				
1.5.1	3	Hardware Modifications	X				X				
1.5.1.1	4	Mod Kit Development	X				X				
1.5.1.2	4	Mod Kit Procurement	X				X				
1.5.1.3	4	Mod Kit Initial Spares	X				X				
1.5.1.4	4	Mod Kit Installation	X				X				
1.5.2	3	Software Maintenance	X				X				
1.5.2.1	4	Software Changes	X				X				
1.5.2.2	4	Software Program Management	X				X				
1.5.2.3	4	Software Sustaining Engineering	X				X				
1.5.2.4	4	System Facilities	X				X				
1.5.2.5	4	Field Service Engineers	X				X				
1.5.2.6	4	Certification and Accreditation	X				X				
1.5.2.7	4	Help Desk	X				X				
1.5.2.8	4	Hosting	X				X				
1.5.2.9	4	Software Licenses	X				X				
		Subtotal Cost	X				X				
		Reporting Contractor G&A	X				X				
		Reporting Contractor Undistributed Budget	X				X				
		Reporting Contractor Management Reserve	X				X				
		Reporting Contractor FCCM	X				X				

COST AND SOFTWARE DATA REPORTING PLAN

11. WORK BREAKDOWN STRUCTURE (WBS)			12. COST					13. TECHNICAL DATA			
								a. QUANTITY			c.
a. WBS CODE	b. WBS LEVEL	c. WBS ELEMENT NAME	a. ACTUALS TO DATE (ATD)	b. LEGACY 1921-1	c. LEGACY 1921-2	d. LEGACY 1921-5	e. EAC/FAC (See item 10d)	i. QUANTITY DATA	ii. GFE QUANTITY	b. SRDR FORMATS	MAINT. & REPAIR PARTS
		Total Cost	X				X				
		Reporting Contractor Profit/Loss or Fee	X				X				
		Total Price	X				X				

COST AND SOFTWARE DATA REPORTING PLAN

14. CSDR SUBMISSION EVENTS

a. EVENT ID	b. DATA REPORT(S)	c. SUBMISSION EVENT NAME	d. REPORT CYCLE	e. AS OF DATE (YYYYMMDD)	f. DUE DATE (YYYYMMDD)
1	Cost and Hour Report (FlexFile), Quantity Data Report	Contract Award (plus 60 days) Cost Report	Initial	20281029	20281228
2	Cost and Hour Report (FlexFile), Quantity Data Report	Biennial Cost Report #1	Interim	20300830	20301029
3	Cost and Hour Report (FlexFile), Quantity Data Report	Biennial Cost Report #2	Interim	20320830	20321029
4	Cost and Hour Report (FlexFile), Quantity Data Report	Biennial Cost Report #3	Interim	20340830	20341029
5	Cost and Hour Report (FlexFile), Quantity Data Report	Biennial Cost Report #4	Interim	20360830	20361029
6	Cost and Hour Report (FlexFile), Quantity Data Report	Contract Completion Cost Report	Final	20380731	20380929

15. REMARKS

A. CSDR PLAN REMARKS & PREPARATION INSTRUCTIONS

1. Costs reported against this CSDR plan shall be cumulative in nature (i.e., each submission shall report any and all costs incurred on and prior to the submission's "AS OF DATE" (block 14.e)).

i. WBS Element Names (block 11.c) Ending with "1...n (Contractor Shall Specify)": The contractor shall extend and specify (i.e., include additional WBS elements determined by the contractor) in order to provide additional insight into the contractor's technical approach or design. The additional WBS elements shall be developed in accordance with the WBS guidelines included in MIL-STD-881F (or latest version).

ii. The contractor may extend any WBS element in accordance with guidelines included in MIL-STD-881F (or latest version). Any changes to WBS, Order/Lot, End Item, and/or Period of Performance must be reported to the government prior to submission or immediately, with revised CSDR Plan, must be approved by the CSDR Plan approval authority.

B. SUBMISSION EVENTS & DATES

1. Deliverable Preparation Instructions by AS OF and DUE Dates: All CSDR deliverable "AS OF DATE[S]" and "DUE DATE[S]" listed in blocks 14.e and 14.f are identified for planning purposes only. Submission dates are subject to change and are determined in accordance with the event drivers as identified below:

i. All "DUE DATE" requirements are equal to the "AS OF DATE" plus 60 calendar days. If the calculated "DUE DATE" does not fall on a regular business day, the "DUE DATE" will be the next regular business day on the contractor's accounting calendar.

ii. "Final" Submission Events must meet both of the following two conditions: Condition 1: The final end item(s) has been delivered and accepted by the government (e.g., as evidenced by a completed DD-250) or higher tier contractor in the case of a subcontractor, and Condition 2: 95% or more of all ATD costs associated with the Subtotal, G&A and FCCOM have been incurred relative to all costs the reporting entity expects to incur for each and every Order/Lot (defined in Item 4 of Data Group B) associated with the contract Subtotal, G&A, FCCOM and UB.

iii. If the Contract period of performance is extended by more than six months, or if the scope of work is modified to include work not otherwise covered by the CSDR Plan, the government may modify the CSDR Plan to require additional submission events and add additional WBS elements in order to ensure the accurate and complete collection of cost data associated with the modified contract.

C. COST & HOUR REPORT (FLEXFILE)

1. The checkmarks for EAC/FAC in column 12e at the WBS level shall be reported as "Forecast at Completion" (FAC). The Forecast At Completion (FAC) required here is not subject to the standards established in ANSI/EIA-748 guideline #27 (Estimate at Complete); therefore, the FAC does not need to be, but may be, derived from Industry Earned Value Management (EVM) processes.

2. WBS Definitions & Remarks (Data Group C) must match the technical content, cost content, and work content of each end item (see Block 17) for all WBS elements for each Cost and Hour (FlexFile) submission. The WBS Definitions & Remarks shall contain a disclosure statement detailing any differences between the CSDR reporting methodology and the reporting entity's Cost Accounting Standards. WBS Definitions & Remarks shall include a section detailing how parts are procured under this contract and any limitations of the parts procurement cost data or allocation of cost data for the WBS element.

3. The reporting entity must maintain and update WBS Definitions & Remarks throughout the life of the contract, IAW DI-FNCL-82162, if changes to the WBS occur, the reporting entity shall annotate and track changes by adding the "As of Date" of the submitted FlexFile report and indicate the changes to the WBS Definitions.

4. Order/Lot: Block 16 Orders/Lots is meant to capture the discrete Delivery Orders/Task Orders exercised on the contract. If a Delivery Order/Task Order is exercised on the contract and the CSDR plan has not been updated, it is the Reporting Entity's responsibility to still submit the dollars and hours in the FlexFile tagged to the appropriate Delivery Orders/Task Orders. The CSDR plan will be revised accordingly to include all exercised Delivery Orders/Task Orders.

5. End Items: Block 17 of this CSDR Plan is meant to capture the discrete hardware end items that are DD-250'ed, ordered, procured, or exercised (as applicable) on the contract. If an End Item is DD-250'ed, ordered, procured, or exercised (as applicable) on the contract but is not listed in block 17, the contractor shall submit the dollars and hours in the Cost and Hour Report (FlexFile) and the quantity information in the Quantity Report tagged using the name of the End Item utilized on the contract. The CSDR Plan will be updated to include the appropriate End Item name in block 17, after report submission, if required.

6. End Item ID COMMON: The "Common" end item tag shall be used to report costs and hours which are not incurred or directly attributable to an individual end item. For example, overarching program management costs and hours that are required, independent of the type or quantity of end items on contract would be tagged against the "Common" end item. Common hardware (i.e., identical/homogeneous part numbers) procured and integrated into multiple end items shall utilize the end item tag for the prime product they were integrated onto and shall not be tagged with the "Common" end item.

D. RESOURCE DISTRIBUTION TABLE (RDT)

1. Submissions of the Resource Distribution Table (RDT) are required under the following conditions:

i. An RDT shall be delivered no later than seven calendar days before the "CSDR Readiness Review". Prepare this submission of the RDT, in accordance with the RDT Instructions on the CADE website, at FAC/EAC value and utilizing the instructions at Block15.a.4.i.This copy of the RDT will be used during the "CSDR Readiness Review" in order to identify which subcontractors will be required to provide CSDR reporting via electronic submission of deliverables directly to CADE and which subcontractors may qualify for a CSDR direct reporting subcontractor waiver.

ii. The contractor must notify the government program office immediately of the contractor identifying that a subcontractor who, at the time of initial subcontractor award, was not anticipated to qualify for direct subcontractor CSDR reporting via electronic submission of deliverables directly to CADE but is subsequently anticipated to meet the CSDR direct reporting subcontractor threshold value due to changes to scopes of work, end-item design, subcontractor/supplier, or subcontract price changes since initial contract award (unless the newly identified subcontractor has already been issued a subcontractor reporting waiver associated with this contract).

E. CONTRACTOR BUSINESS DATA REPORT (1921-3)

1. The Contractor Business Data Report is prepared by and for the business entity (e.g., business unit, segment, or site) responsible for submitting the Forward Pricing Rate Proposal (FPRP) representing the basis for Forward Pricing Rate Agreement (FPRA) negotiations with the government.

2. Reports are submitted annually at the end of the contractor's fiscal year.

3. Data for Future Years should be reflective of the number of years contained in the most current document, i.e., the FPRP or the FPRA.If the document applies to more than three future years, attach additional future year sheets as required. In the absence of these documents, estimates should be provided for three future years.

F. RELATIONSHIP/USE OF COST ACCOUNTING STANDARDS (CAS)

1. The contractor shall follow the accounting procedures specified in its latest approved CAS Disclosure Statement and with any clauses or requirements included in the contract. As part of the CSDR Readiness Review, the contractor shall identify any aspect(s) of its latest approved CAS Disclosure Statement which preclude or inhibit compliance with this CSDR Plan. The contractor shall identify any deviations from its CAS disclosure statement it intends to utilize to prepare CSDR submissions.

2. The contractor shall provide a description of significant accounting systems or CAS changes and how those changes effect the latest CSDR deliverable or the ability to compare CSDR deliverables provided before/after the accounting system/CAS revision. The contractor shall provide the description within the submission remarks of the FlexFile deliverable.

G. CSDR READINESS REVIEW

1. The contractor shall host a CSDR-RR at the contractor's facility where CSDRs are prepared with the Government's Cost Working Group Integrated Product Team (CWIPT) IAW DFARS 242.503-2(b) and DoD Manual 5000.04 (CSDR Manual). The purpose of the CSDR-RR is to review the contract's CSDR requirements and assess how the Contractor's accounting system satisfies the CSDR requirements found in DODM 5000.04 and this CSDR Plan. Reference the CADE website for instructions and additional information: https://cade.osd.mil/policy/csdr-timeline

2. The contractor and CWIPT will also review the initial submission of the "Resource Distribution Table (RDT)", in order to finalize which subcontractors will be required to provide CSDR reporting and electronic submission of deliverables directly to Cost Assessment Data Enterprise (CADE), and which subcontractors may qualify for a CSDR direct reporting subcontractor waiver.

3. The CSDR-RR shall be held within 60 days of contract award or the start of work meeting on a date mutually agreed to by the CWIPT and the contractor. This meeting has an anticipated duration of one business day.

H. QUANTITY DATA REPORT - ALTERNATIVE

1. The Reporting Entity shall provide an "Other" Supplemental file that reports the following data fields: NIIN ID, Nomenclature, NIIN Quantity, and Cost per NIIN. This file will be submitted once at the end of the Period of Performance 60 days after the Demand Band Reconciliation has been agreed to by DLA and the Contractor. The Contractor will notify the Government that a date change is required for submission if the Demand Band Reconciliation is not finalized 45 days after PoP end. Note: Cost data will be non auditable and is not from the Honeywell accounting book of record.

COST AND SOFTWARE DATA REPORTING PLAN
INTRA-CONTRACT SCOPE REPORTING DEFINITION

16. ORDERS/LOTS

a. ID	b. NAME	c. PHASE/MILESTONE
DO#	Delivery Order 1...n (specify)	O&S

17. END ITEMS

a. ID	b. NAME
COMMON	Common End Item
A-10	A-10 Thunderbolt II
B-1	B-1 Lancer
B-2	B-2 Spirit
C-130J	C-130J Hercules Transport Aircraft
E-3	E-3 Sentry
F-16	F-16 Fighting Falcon
B-52	B-52 Stratofortress
F-15	F-15 Eagle

18. UNIT/SUBLOT REPORTING AND UNIT SEQUENCING REQUIREMENTS

a. ORDER/LOT ID	b. END ITEM ID	c. UNIT/SUBLOT REPORTING *(X if applicable)*	d. UNIT SEQUENCING *(X if applicable)*

Name	Role	Decision	Date	Signature
Frederick Janicki	CA Deputy Director	Approved	11/19/2025 10:57:23 AM	
David Lyons	DCARC Director	Approved	10/27/2025 4:17:41 PM	David Lyons