DAMIR

DEFENSE ACQUISITION MANAGEMENT
INFORMATION RETRIEVAL

DAMIR Cost & Funding

Klif Hodgkin

CACI DAMIR Team

Presenter

Agenda

- **OSD Format Objective**
- **Line Item Definitions**
- **Funding Formats and Examples**
- **OSD/DAMIR Business Rules**
- **Unwinding the P-5 Document**
  - Dealing with Advance Procurement in the P-5
- **Hands on Data Entry**
- **Handouts**
  - Slides
  - Spreadsheet Examples
  - Cost & Funding Detail Report

OSD Format Objective

- **Standardize funding across all reports**
  - SAR
  - DAES
  - APB
  - SAR Baseline
- **Provide consistency of data collection and review across all Programs**
- **Simplify Procurement WBS**
- **Improved analysis across programs**
- **Enable funding import from one report to another**

Line Item Definitions

- **Escalation Indices**
  - OSD Comptroller inflation indices are released each year
  - Indices are specific to an Appropriation, a Base Year and a Fiscal Year
- **Flyaway**
  - Recurring
    - End Item Related
      - Funding appropriated to pay for unit of measure (End Item) quantity cost, directly off the assembly line
    - Non End Item Related
      - Funding to purchase other hardware that is not part of the End Item cost (e.g., ground support equipment. etc.)
  - Nonrecurring
    - Funding to cover the cost of assembly line setup, maintenance, tooling and shut down

Line Item Definitions

- **Support**
  - Initial Spares
    - Repairable end item spares cost
    - Spare parts
    - Storage cost
  - Other Support
    - Peculiar Support Cost
      - Software
      - Transport (1st Destination)
    - System Data Cost
    - Training Cost
      - Training equipment (design, development & production)
      - Printed documentation
      - Training facilities

Funding Formats

- **RDT&E (Most Common)**
  - Funding provided by fiscal year for all reports
    - Generally assumed to be Flyaway
  - Total Fully Configured Quantity
- **RDT&E WBS (Optional)**
  - Flyaway
    - Recurring Flyaway
      - End Item Related Flyaway
      - Non End Item Recurring Flyaway
    - Nonrecurring Flyaway
  - Support
  - Quantity buy information (by fiscal year)
    - Quantity is purchased by fiscal year like Procurement
    - BY$ End Item Related Flyaway aligned with Quantity (Cost of Quantity)

Funding Formats

- **Procurement WBS**
  - Flyaway
    - Recurring Flyaway
      - End Item Related Flyaway
      - Non End Item Recurring Flyaway
    - Nonrecurring Flyaway
    - BY$ End Item Related Flyaway aligned with Quantity
  - Support
    - Initial Spares
    - Other Support
  - Quantity buy Information
    - Quantity - purchased by fiscal year
    - BY$ End Item Related Flyaway aligned with Quantity (Adjusted for AP) (Cost of Quantity)
    - Represents the Cost-Quantity Curve
- **MILCON and O&M**
  - Funding provided by fiscal year for all reports
  - By definition no quantity is ever purchased

Funding Format Examples

- **RDT&E**
  - Escalation Indices
  - Total Program TY$ by fiscal year
  - Total Fully Configured Quantity
  - PCE information

Appropriation 2040 - Research, Development, Test, and Evaluation, Army

Fiscal Year	2007	2008	2009	2010	2011	2012	Totals
Escalation Indices	0.993300	1.020900	1.044100	1.066200	1.088400	1.110200	
Research, Development, Test, and Evaluation, Army TY$	57.0	104.1	118.9	192.5	198.4	134.2	1132.4
CE Appropriation 2040 Qty Total							5
PCE Appropriation 2040 Qty Total							5
CE SAR RDTE Qty Total							5
PCE SAR RDTE Qty Total							5
CE Appropriation 2040 (TY$) Total							1132.4
PCE Appropriation 2040 (TY$) Total							1139.2
CE SAR RDTE (TY$) Total							1132.4
PCE SAR RDTE (TY$) Total							1139.2

Funding Format Examples

- **Procurement – No Advance Procurement**

Appropriation 1506 - Aircraft Procurement, Navy

Fiscal Year	2001	2002	2003	2004	2005		Totals
Escalation Indices	0.877502	0.888603	0.906345	0.930271	0.956442	0.98	
Recurring Flyaway							
End Item Related (TY$)	0.0	0.0	0.0	197.8	137.5		8394.3
Non End Item Related (TY$)	0.0	0.0	0.0	0.0	0.0		0.0
Total Recurring Flyaway (TY$)	0.0	0.0	0.0	197.8	137.5		8394.3
Nonrecurring Flyaway (TY$)	0.0	0.0	0.0	23.8	18.1		325.5
Total Flyaway (TY$)	0.0	0.0	0.0	221.6	155.6		8719.8
Support							
Initial Spares (TY$)	0.0	0.0	0.0	19.0	20.9		263.7
Other Support (TY$)	6.0	0.0	0.0	86.9	57.5		1370.7
Total Support (TY$)	6.0	0.0	0.0	105.9	78.4		1634.4
Total Procurement (TY$)	6.0	0.0	0.0	327.5	234.0		10354.2
Procurement Quantity	0	0	0	9	7		349
Recurring Flyaway							
End Item Related Flyaway (BY$) aligned with Quantity	0.0	0.0	0.0	212.6	143.8		7589.9
End Item Related Flyaway (BY$)	0.0	0.0	0.0	212.6	143.8		7589.9
CE Appropriation 1506 (TY$) Total							10354.2

Funding Format Examples

- **Procurement – with Advance Procurement**

Appropriation 2031 - Aircraft Procurement, Army

Fiscal Year	2011	2012	2013	2014	2015		Totals
Escalation Indices	1.097500	1.119500	1.141900	1.164700	1.188000	1.21	
Recurring Flyaway							
End Item Related (TY$)	11.1	126.2	382.1	483.1	514.5		7247.2
Non End Item Related (TY$)	0.0	7.8	18.0	18.6	17.7		62.1
Total Recurring Flyaway (TY$)	11.1	134.0	400.1	501.7	532.2		7309.3
Nonrecurring Flyaway (TY$)	0.0	7.8	18.0	18.6	17.7		62.1
Total Flyaway (TY$)	11.1	141.8	418.1	520.3	549.9		7371.4
Support							
Initial Spares (TY$)	0.0	0.4	3.7	13.7	16.3		192.6
Other Support (TY$)	0.0	3.1	16.1	36.1	61.9		373.7
Total Support (TY$)	0.0	3.5	19.8	49.8	78.2		566.3
Total Procurement (TY$)	11.1	145.3	437.9	570.1	628.1		7937.7
Procurement Quantity	0	8	36	48	48		634
Recurring Flyaway							
End Item Related Flyaway (BY$) aligned with Quantity	0.0	114.4	332.4	414.6	432.5		5628.3
End Item Related Flyaway (BY$)	10.1	112.7	334.6	414.8	433.1		5628.3
CE Appropriation 2031 (TY$) Total							7937.7

Funding Format Examples

- **MILCON and O&M**
  - Escalation Indices
  - Total Program TY$ by fiscal year
  - PCE Information

Appropriation 2050 - Military Construction, Army

Fiscal Year	2002	2003	2004	2005	2006	2007	Totals
Escalation Indices	0.981763	0.999541	1.019321	1.048799	1.082573	1.106444	
Military Construction, Army TY$	56.2	219.9	346.7	234.0	268.6	323.7	1901.8
CE Appropriation 2050 - (TY$) Total							1901.8
PCE Appropriation 2050 (TY$) Total							1898.8
CE SAR MILCON (TY$) Total							1901.8
PCE SAR MILCON (TY$) Total							1898.8

OSD/DAMIR Business Rules

- **All reports (APB, SAR Baseline, SAR, DAES)**
  - Define all Appropriations/Accounts. The appropriations must be valid Treasury accounts.
  - Define program fiscal years for each appropriation.
  - Provide appropriate fiscal year escalation indices.
  - Breakout Funding by fiscal year and line item detail.
- **General Rules**
  - All Programs will use the Cost and Funding Worksheet to provide funding information for all reports.
  - Every fiscal year must contain escalation indices.
  - Funding data entry will be done in TY$
    - BY$ are automatically calculated using indices.
  - The SAR worksheet will contain the combined years of the PCE and CE.

OSD/DAMIR Business Rules

- **Procurement**
  - Every appropriation will have the same WBS.
    - Flyaway
      - Recurring Flyaway
        - End Item Related Flyaway
        - Non End Item Recurring Flyaway
      - Nonrecurring Flyaway Support
    - Support
      - Initial Spares
      - Other Support
    - BY$ End Item Related Flyaway aligned with quantity (Cost of Quantity)
      - Adjusted for Advance Procurement
      - Represents the Cost-Quantity Curve

OSD/DAMIR Business Rules

- **Procurement cont.**
  - BY$ End Item Related Flyaway aligned with Quantity
    - If a fiscal year contains quantity, BY$ End Item Related Flyaway aligned with Quantity must reflect the true BY$ cost of quantity in that year .
      - DAMIR does not provide an Advance Procurement Worksheet.
      - Cost is known or must be determined by the Program Office.
    - If BY$ End Item Related Flyaway aligned with Quantity is greater than zero in any fiscal year, there must be quantity in that year.
    - Total BY$ End Item Related Flyaway must equal Total ER Flyaway aligned with Quantity.

OSD/DAMIR Business Rules

- **Procurement cont.**
  - Critical Rules enforced in DAMIR
    - Magenta data check in Procurement Worksheet
      - Quantity and no dollars
      - Dollars and no quantity
      - Totals do not match
    - Magenta data check in all worksheets for missing indices
  - SAR Data Checks will list each rule that is broken
  - Critical Data Checks
    - SAR can be released up the chain for review
    - SAR cannot be released to Congress

OSD/DAMIR Business Rules

- **Multiple Procurement Appropriations**
  - If your Program is funded by multiple Procurement appropriations –
    - Individual Appropriations can contain Quantity aligned Flyaway (adjusted for Advance Procurement) and no quantity.
    - Enforcement of the rules is done at the aggregate of all Procurement Appropriations.
      - Quantity and BY$ End Item Related Flyaway aligned with Quantity are added for each fiscal year across all Appropriations. Only then is the data checked.
      - SAR Data checks will catch and report broken rules.

Unwinding the P-5 Document

- **Dealing with Advance Procurement in the P-5**
  - Revealing the Problem
  - Credit and Debit Definitions
  - Purpose of P-5 Document
  - Determining End Item Related Funding
  - Converting TY$ to BY$
  - Determining BY$ End Item Related Flyaway aligned with Quantity.

Unwinding the P-5 Document

- **P-5 Advance Procurement is the Problem**
  - Difficult to determine what the End Item Related funding is for each fiscal year
    - What should and should not be included
  - Advance Procurement Debits and Credits are reversed according to common accounting principles
  - Debits are indicated as negative numbers
  - Debits and Credits MUST ALWAYS equal
  - BY$ ER Flyaway aligned with Quantity – the Problem
    - What is the method to determine BY$ AP?
    - How do I apply AP to determine BY$ End Item Flyaway aligned with Quantity? (Cost of Quantity)

Unwinding the P-5 Document

- **Credit and Debit definitions (Accounting)**
  - A credit indicates a transaction that will cause a liability or a gain. (e.g., deposit)
  - A debit transaction indicates an asset or an expense transaction. (e.g., withdrawal, write check)
- **Both Credit and Debit transactions involve spendable dollars**
- **Debits are not negative dollars!**
- **Credits and Debits MUST ALWAYS equal**

Unwinding the P-5 Document

- **Purpose – P-5 is a TY$ display document**
  - Primarily a Congressional display of appropriated dollars
  - P-5 format - Problems
    - Gross P-1 cost includes prior FY AP – Why?
      - The P-5 Subtracts prior FY AP to get Net P-1 Cost
      - Credit shown as Negative Dollars?? Debit??
    - Net P-1 is FY appropriated Flyaway dollars
      - Includes Nonrecurring Flyaway
      - Does not include AP – AP is on separate line
      - Important – Include AP as End Item Related Flyaway

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
22. Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT (Debit)		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. ADV Procurement (Credit)	72.2	56.4	97.0	137.4	0.0	363.0
27. Weapon System Cost	72.2	416.7	613.5	961.0	1,041.4	3104.8
28. Initial Spares		55.2	53.8	35.6	42.6	187.2
29. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0

Unwinding the P-5 Document

- **Determining TY$ Flyaway Funding**
  - Add line for Nonrecurring if appropriate (Line 26)
  - Steps to arrive at TY$ End Item Related Flyaway
    - Subtract Nonrecurring from Net P-1 Cost
    - Add AP to remainder to arrive at total ER Flyaway
    - (Line) 25 - 26 + 27 = Funded End Item Related Flyaway
  - Line 28 is TY$ funded End Item Related Flyaway
  - AP Debits and Credits are equal – Must always equal

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT (Debit)		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement (Credit)	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0

Unwinding the P-5 Document

- **Converting the P-5 to Base Year Dollars (BY$)**
- **What's wrong with this picture?**
  - Do not apply indices directly to the TY$ spreadsheet

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0

FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485

Total Program Cost Base Year - Very Wrong						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
23. GROSS P-1 COST (FY / Indice)		424.4	554.0	875.3	1,101.2	2,954.9
24. ADV PROC CREDIT		**-70.9**	-54.5	-92.3	-128.3	**-346.0**
25. NET P-1 COST		353.5	499.5	783.0	972.9	2,608.9
26. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	248.6
27. ADV Procurement	**71.8**	55.3	93.8	130.6	0.0	**351.5**
28. BY ER (Weapon System Cost) ????	71.8	**344.6**	**570.5**	**834.9**	**890.0**	**2,711.8**
29. Initial Spares		54.2	52.0	33.8	39.8	179.8
30. Procurement Cost ????	71.8	**398.8**	**622.5**	**868.7**	**929.8**	**2,891.6**

Unwinding the P-5 Document

- **Converting the P-5 to Base Year Dollars (BY$)**
- **Better but still Wrong**
  - Gross P-1 converted Cost is wrong

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0

FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485

Total Program Cost Base Year - Better but Still Wrong						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
23. GROSS P-1 COST (FY / Indice) ????		424.4	554.0	875.3	1,101.2	2,954.9
24. ADV PROC CREDIT		**-71.8**	-55.3	-93.8	-130.6	**-351.5**
25. NET P-1 COST		352.6	498.7	781.5	970.6	2,603.4
26. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	248.6
27. ADV Procurement	**71.8**	55.3	93.8	130.6	0.0	**351.5**
28. BY ER (Weapon System Cost) ????	71.8	**343.7**	**569.7**	**833.4**	**887.7**	**2,706.3**
29. Initial Spares		54.2	52.0	33.8	39.8	179.8
30. Procurement Cost ????	71.8	**462.1**	**644.5**	**945.9**	**1,010.4**	**3,134.7**

Unwinding the P-5 Document

- Converting the P-5 to Base Year Dollars (BY$)
- Finally correct

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0
FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485	

Total Program Cost Base Year - Finally Correct						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
31. GROSS P-1 COST (Corrected)		**425.4**	**554.7**	**876.9**	**1,103.4**	**2,960.4**
32. ADV PROC CREDIT		71.8	55.3	93.8	130.6	351.5
33. NET P-1 COST		353.6	499.4	783.1	972.8	2,608.9
34. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	**248.6**
35. Flyaway Subtotal		289.4	476.6	704.4	889.9	2,360.3
36. ADV Procurement	71.8	55.3	93.8	130.6	0.0	351.5
37. End Item Related Flyaway	**71.8**	**344.7**	**570.4**	**835.0**	**889.9**	**2,711.8**
38. Initial Spares		54.2	52.0	33.8	39.8	**179.8**
40. Procurement Cost	**71.8**	**463.1**	**645.2**	**947.5**	**1,012.6**	**3,140.2**
41. BY$ ER Flyaway aligned with Quantity	**0.0**	**361.2**	**531.9**	**798.2**	**1020.5**	**2,711.8**

Unwinding the P-5 Document

- **Spreadsheet formulas to deal with AP (BY$)**
  - Line 31 formula (Gross P-1)
    - line 25 divided by FY indices + prior FY AP
  - Line 33 formula (Net P-1)
    - Gross P-1 minus AP Credit = Net P-1 Cost
  - Line 35 formula (Flyaway Subtotal)
    - Net P-1 minus Nonrecurring = Flyaway Subtotal
  - Line 36 formula (AP)
    - Line 27 divided by FY indices – Rounded (.1)
  - Line 37 formula (End Item Related Flyaway)
    - Line 35 plus Line 36 = End Item Related Flyaway
  - Line 41 formula (ER Flyaway aligned with Quantity)
    - Line 35 plus prior FY AP (Line 36)
      - Example – (FY09) 289.4 + (FY08) 71.8 = 361.2

Unwinding the P-5 Document

- **Alternative Approach**
  - Eliminate Gross P-1 and AP Credit lines
  - BY Net P-1 = TY Net P-1 divided by escalation indices

Total Program Cost Then Year - Alternative Approach						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0
FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485	

Total Program Cost Base Year - Alternative Approach						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
33. NET P-1 COST		353.6	499.4	783.1	972.8	2,608.9
34. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	**248.6**
35. Flyaway Subtotal		289.4	476.6	704.4	889.9	2,360.3
36. ADV Procurement	71.8	55.3	93.8	130.6	0.0	351.5
37. End Item Related Flyaway (WS Cost)	**71.8**	**344.7**	**570.4**	**835.0**	**889.9**	**2,711.8**
38. Initial Spares		54.2	52.0	33.8	39.8	**179.8**
40. Procurement Cost	**71.8**	**463.1**	**645.2**	**947.5**	**1,012.6**	**3,140.2**
41. BY$ ER Flyaway aligned with Quantity	**0.0**	**361.2**	**531.9**	**798.2**	**1020.5**	**2,711.8**

Hands on Data Entry

- **Launch Browser (MS Internet Explorer)**
- **Go to DAMIR Course**
  - http://damir.caci.com/damircourse
  - Assign student numbers (1 – 35)
  - Black Eagle 1 – Black Eagle 35
  - User ID = student1 – student35 (no spaces)
  - Password is “boston1!” (do not use quotation marks)

Unwinding the P-5 Document

- **Questions?**
- **Presentation Materials**
  - DAMIR Cost & Funding Slides
  - MS Excel Spreadsheets
  - PDF of Cost & Funding Detail
  - Additional Slides
    - Unwinding the P-5 Document Slides
- **Presentation Materials will be available at**
  - http://www.acq.osd.mil/damir

Handouts

- Copy of Cost & Funding Slides
- Copy of Annual Cost Detail Report

Getting Help

- **Call the DAMIR Hotline**
  - 703-679-5345
    - For help with:
      - Data entry
      - Advance Procurement
      - Releasing
      - Etc.
    - The DAMIR Team can work directly with you on your SAR or APB because we will be able to see your data in real time with you.
- **Email the Hotline**
  - cars@caci.com – For assistance with DAMIR
  - damir@osd.mil – For general information

DAMIR

DEFENSE ACQUISITION MANAGEMENT
INFORMATION RETRIEVAL

Unwinding the P-5 Document

Klif Hodgkin

CACI DAMIR Team

Presenter

Agenda

- Mapping P-5 to DAMIR
- Unwinding AP in the P5 Document for DAMIR
- P-5 Translated to DAMIR format
- Handouts
- Getting Help

Mapping P-5 to DAMIR

Procurement WBS	DAMIR Funding
Procurement Total	**Procurement Total**
Flyaway	Flyaway
Recurring Flyaway	Recurring Flyaway
Air Frame	End Item Related
Engines	Non End Item Related*
Avionics	Nonrecurring Flyaway
(etc.)	
Nonrecurring Flyaway	

DAMIR requires all Flyaway to be broken out by fiscal year.

* = Flyaway dollars that are NOT used to buy the End Item but are used to purchase other hardware & supplies

Mapping P-5 to DAMIR

Procurement WBS	DAMIR Funding
Procurement cont.	**Procurement cont.**
Support	Support
Initial Spares	Initial Spares
Peculiar Support	Other Support
Other Weapon Systems	
Data	
Training	
(etc.)	

DAMIR requires all Support to be broken out by fiscal year

Unwinding AP in the P-5 Document

- **Issues in the P-5**
  - Advance Procurement (AP) is the problem
  - Define the Goal
  - Determining Flyaway funding by Fiscal Year
  - Dealing with Advance Procurement in Base Year dollars

Unwinding the P-5 Document

- **Advance Procurement is the Problem**
  - Difficult to determine what the End Item Related funding is for each fiscal year
    - What should and should not be included
  - Advance Procurement Debits and Credits are reversed according to common accounting principles
  - Debits are indicated as negative numbers
  - Debits and Credits MUST ALWAYS equal
  - BY$ ER Flyaway aligned with Quantity – the Problem
    - What is the method to determine BY$ AP?
    - How do I apply AP to determine BY$ End Item Flyaway aligned with Quantity? (Cost of Quantity)

Unwinding the P-5 Document

- **Define the Goal**
  - Each fiscal year must reflect actual appropriated dollars
  - Procurement breaks into Flyaway and Support
  - Flyaway breaks into –
    - End Item Related Flyaway
    - Non End Item Related Flyaway
    - Nonrecurring Flyaway
    - BY$ ER Flyaway aligned with Quantity (Cost of Quantity)
      - Numbers must be adjusted for Advance Procurement
  - Support breaks into –
    - Initial Spares
    - Other Support
  - Total Procurement = Total Flyaway plus Total Support

Unwinding the P-5 Document

- **Credit and Debit definition (Accounting)**
  - A credit indicates a transaction that will cause a liability or a gain. (e.g., deposit)
  - A debit transaction indicates an asset or an expense transaction. (e.g., withdrawal, write check)
- **Both Credit and Debit transactions involve spendable dollars**
- **Debits are not negative dollars**
- **Credits and Debits MUST ALWAYS equal**

Unwinding the P-5 Document

- **Purpose – P-5 is a TY$ display document**
  - Primarily a Congressional display of appropriated dollars
  - P-5 format - Problems
    - Gross P-1 cost includes prior FY AP – Why?
      - The P-5 Subtracts prior FY AP to get Net P-1 Cost
      - Credit shown as Negative Dollars?? Debit??
    - Net P-1 is FY appropriated Flyaway dollars
      - Includes Nonrecurring Flyaway
      - Does not include AP – AP is on separate line
      - Important – Include AP as End Item Related Flyaway

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
22. Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT (Debit)		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. ADV Procurement (Credit)	72.2	56.4	97.0	137.4	0.0	363.0
27. Weapon System Cost	72.2	416.7	613.5	961.0	1,041.4	3104.8
28. Initial Spares		55.2	53.8	35.6	42.6	187.2
29. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0

Unwinding the P-5 Document

- **Determining TY$ Flyaway Funding**
  - Add line for Nonrecurring if appropriate (Line 26)
  - Steps to arrive at TY$ End Item Related Flyaway
    - Subtract Nonrecurring from Net P-1 Cost
    - Add AP to remainder to arrive at total ER Flyaway
    - (Line) 25 - 26 + 27 = Funded End Item Related Flyaway
  - Line 28 is TY$ funded End Item Related Flyaway
  - AP Debits and Credits are equal – Must always equal

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0

Unwinding the P-5 Document

- **Converting the P-5 to Base Year Dollars (BY$)**
- **What's wrong with this picture?**
  - Do not apply indices directly to the TY$ spreadsheet

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0

FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485

Total Program Cost Base Year - Very Wrong						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
23. GROSS P-1 COST (FY / Indice)		424.4	554.0	875.3	1,101.2	2,954.9
24. ADV PROC CREDIT		**-70.9**	-54.5	-92.3	-128.3	**-346.0**
25. NET P-1 COST		353.5	499.5	783.0	972.9	2,608.9
26. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	248.6
27. ADV Procurement	**71.8**	55.3	93.8	130.6	0.0	**351.5**
28. BY ER (Weapon System Cost) ????	71.8	**344.6**	**570.5**	**834.9**	**890.0**	**2,711.8**
29. Initial Spares		54.2	52.0	33.8	39.8	179.8
30. Procurement Cost ????	71.8	**398.8**	**622.5**	**868.7**	**929.8**	**2,891.6**

Unwinding the P-5 Document

- **Converting the P-5 to Base Year Dollars (BY$)**
- **Better but still Wrong**
  - Gross P-1 converted Cost is wrong

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0

FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485

Total Program Cost Base Year - Better but Still Wrong						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
23. GROSS P-1 COST (FY / Indice) ????		424.4	554.0	875.3	1,101.2	2,954.9
24. ADV PROC CREDIT		**-71.8**	-55.3	-93.8	-130.6	**-351.5**
25. NET P-1 COST		352.6	498.7	781.5	970.6	2,603.4
26. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	248.6
27. ADV Procurement	**71.8**	55.3	93.8	130.6	0.0	**351.5**
28. BY ER (Weapon System Cost) ????	71.8	**343.7**	**569.7**	**833.4**	**887.7**	**2,706.3**
29. Initial Spares		54.2	52.0	33.8	39.8	179.8
30. Procurement Cost ????	71.8	**462.1**	**644.5**	**945.9**	**1,010.4**	**3,134.7**

Unwinding the P-5 Document

- Converting the P-5 to Base Year Dollars (BY$)
- Finally correct

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0
FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485	

Total Program Cost Base Year - Finally Correct						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
31. GROSS P-1 COST (Corrected)		**425.4**	**554.7**	**876.9**	**1,103.4**	**2,960.4**
32. ADV PROC CREDIT		71.8	55.3	93.8	130.6	351.5
33. NET P-1 COST		353.6	499.4	783.1	972.8	2,608.9
34. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	**248.6**
35. Flyaway Subtotal		289.4	476.6	704.4	889.9	2,360.3
36. ADV Procurement	71.8	55.3	93.8	130.6	0.0	351.5
37. End Item Related Flyaway	**71.8**	**344.7**	**570.4**	**835.0**	**889.9**	**2,711.8**
38. Initial Spares		54.2	52.0	33.8	39.8	**179.8**
40. Procurement Cost	**71.8**	**463.1**	**645.2**	**947.5**	**1,012.6**	**3,140.2**
41. BY$ ER Flyaway aligned with Quantity	**0.0**	**361.2**	**531.9**	**798.2**	**1020.5**	**2,711.8**

Unwinding the P-5 Document

- **Spreadsheet formulas to deal with AP (BY$)**
  - Line 31 formula (Gross P-1)
    - line 25 divided by FY indices + prior FY AP
  - Line 33 formula (Net P-1)
    - Gross P-1 minus AP Credit = Net P-1 Cost
  - Line 35 formula (Flyaway Subtotal)
    - Net P-1 minus Nonrecurring = Flyaway Subtotal
  - Line 36 formula (AP)
    - Line 27 divided by FY indices – Rounded (.1)
  - Line 37 formula (End Item Related Flyaway)
    - Line 35 plus Line 36 = End Item Related Flyaway
  - Line 41 formula (ER Flyaway aligned with Quantity)
    - Line 35 plus prior FY AP (Line 36)
      - Example – (FY09) 289.4 + (FY08) 71.8 = 361.2

Unwinding the P-5 Document

- **Alternative Approach**
  - Eliminate Gross P-1 and AP Credit lines
  - BY Net P-1 = TY Net P-1 divided by escalation indices

Total Program Cost Then Year - Alternative Approach						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0
FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485	

Total Program Cost Base Year - Alternative Approach						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
33. NET P-1 COST		353.6	499.4	783.1	972.8	2,608.9
34. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	**248.6**
35. Flyaway Subtotal		289.4	476.6	704.4	889.9	2,360.3
36. ADV Procurement	71.8	55.3	93.8	130.6	0.0	351.5
37. End Item Related Flyaway (WS Cost)	**71.8**	**344.7**	**570.4**	**835.0**	**889.9**	**2,711.8**
38. Initial Spares		54.2	52.0	33.8	39.8	**179.8**
40. Procurement Cost	**71.8**	**463.1**	**645.2**	**947.5**	**1,012.6**	**3,140.2**
41. BY$ ER Flyaway aligned with Quantity	**0.0**	**361.2**	**531.9**	**798.2**	**1020.5**	**2,711.8**

Translating the P-5 to DAMIR

- **TY results in DAMIR – Success**

Appropriation 2033 - Procurement of Weapons and Tracked Combat Vehicles, Army

Fiscal Year	2008	2009	2010	2011	2012	Totals
Escalation Indices	1.005848	1.019002	1.034156	1.051716	1.070485	
Recurring Flyaway						
End Item Related (TY$)	72.2	351.3	589.9	878.2	952.7	2844.3
Non End Item Related (TY$)	0.0	0.0	0.0	0.0	0.0	0.0
Total Recurring Flyaway (TY$)	72.2	351.3	589.9	878.2	952.7	2844.3
Nonrecurring Flyaway (TY$)	0.0	65.4	23.6	82.8	88.7	260.5
Total Flyaway (TY$)	72.2	416.7	613.5	961.0	1041.4	3104.8
Support						
Initial Spares (TY$)	0.0	55.2	53.8	35.6	42.6	187.2
Other Support (TY$)	0.0	0.0	0.0	0.0	0.0	0.0
Total Support (TY$)	0.0	55.2	53.8	35.6	42.6	187.2
Total Procurement (TY$)	72.2	471.9	667.3	996.6	1084.0	3292.0
Procurement Quantity	0	2	2	4	6	14
Recurring Flyaway						
End Item Related Flyaway (BY$) aligned with Quantity	0.0	361.2	531.9	798.3	1020.5	2711.9
End Item Related Flyaway (BY$)	71.8	344.7	570.4	835.0	890.0	2711.9

Rounding

Translating the P-5 to DAMIR

- **BY$ results in DAMIR – Success**

Appropriation 2033 - Procurement of Weapons and Tracked Combat Vehicles, Army

Fiscal Year	2008	2009	2010	2011	2012	Totals
Escalation Indices	1.005848	1.019002	1.034156	1.051716	1.070485	
Recurring Flyaway						Rounding
End Item Related (BY$)	71.8	344.7	570.4	835.0	890.0	2711.9
Non End Item Related (BY$)	0.0	0.0	0.0	0.0	0.0	0.0
Total Recurring Flyaway (BY$)	71.8	344.7	570.4	835.0	890.0	2711.9
Nonrecurring Flyaway (BY$)	0.0	64.2	22.8	78.8	82.8	248.6
Total Flyaway (BY$)	71.8	408.9	593.2	913.8	972.8	2960.5
Support						Rounding
Initial Spares (BY$)	0.0	54.2	52.1	33.8	39.8	179.9
Other Support (BY$)	0.0	0.0	0.0	0.0	0.0	0.0
Total Support (BY$)	0.0	54.2	52.1	33.8	39.8	179.9
						Rounding
Total Procurement (BY$)	71.8	463.1	645.3	947.6	1012.6	3140.4
Procurement Quantity	0	2	2	4	6	14
Recurring Flyaway						
End Item Related Flyaway (BY$) aligned with Quantity	0.0	361.2	531.9	798.3	1020.5	2711.9
End Item Related Flyaway (BY$)	71.8	344.7	570.4	835.0	890.0	2711.9

Unwinding the P-5 Document

- **Questions?**
- **Presentation Materials**
  - Slides
  - Spreadsheet
  - PDF of Cost & Funding Detail
- **Presentation Materials will be available at**
  - http://www.acq.osd.mil/damir

Handouts

- Copy of Slides
- Copy of Spreadsheets
- Copy of Annual Cost Detail Report

Getting Help

- **Call the DAMIR Hotline**
  - 703-679-5345
    - For help with:
      - Data entry
      - Advance Procurement
      - Releasing
      - Etc.
    - The DAMIR Team can work directly with you on your SAR or APB because we will be able to see your data at the same time as you.
- **Email the Hotline**
  - cars@caci.com
  - damir@osd.mil

APB Annual Cost Detail - (Proposed APB)

Appropriation 2033 - Procurement
Procurement of Weapons and Tracked Combat Vehicles, Army - TY $M

Fiscal Year	Escalation Index	Quantity	End Item Recurring Flyaway TY $M	Non End Item Recurring Flyaway TY $M	Non Recurring Flyaway TY $M	Total Flyaway TY $M	Initial Spares TY $M	Other Support TY $M	Total Support TY $M	Total Program TY $M
2008	1.005848	--	72.2	--	--	72.2	--	--	--	72.2
2009	1.019002	2	351.3	--	65.4	416.7	55.2	--	55.2	471.9
2010	1.034156	2	589.9	--	23.6	613.5	53.8	--	53.8	667.3
2011	1.051716	4	878.2	--	82.8	961.0	35.6	--	35.6	996.6
2012	1.070485	6	952.7	--	88.7	1041.4	42.6	--	42.6	1084.0
Totals		**14**	**2844.3**	**--**	**260.5**	**3104.8**	**187.2**	**--**	**187.2**	**3292.0**

Appropriation 2033 - Procurement
Procurement of Weapons and Tracked Combat Vehicles, Army - BY 2004 $M

Fiscal Year	Escalation Index	Quantity	End Item Recurring Flyaway BY 2004 $M	Non End Item Recurring Flyaway BY 2004 $M	Non Recurring Flyaway BY 2004 $M	Total Flyaway BY 2004 $M	Initial Spares BY 2004 $M	Other Support BY 2004 $M	Total Support BY 2004 $M	Total Program BY 2004 $M
2008	1.005848	--	71.8	--	--	71.8	--	--	--	71.8
2009	1.019002	2	344.7	--	64.2	408.9	54.2	--	54.2	463.1
2010	1.034156	2	570.4	--	22.8	593.2	52.1	--	52.1	645.3
2011	1.051716	4	835.0	--	78.8	913.8	33.8	--	33.8	947.6
2012	1.070485	6	890.0	--	82.8	972.8	39.8	--	39.8	1012.6
Totals		**14**	**2711.9**	**--**	**248.6**	**2960.5**	**179.9**	**--**	**179.9**	**3140.4**

Appropriation 2033 - Procurement
Procurement of Weapons and Tracked Combat Vehicles, Army
Cost-Quantity Information

Fiscal Year	Quantity	BY 2004 $M End Item Flyaway aligned with Quantity
2008	--	--
2009	2	361.2
2010	2	531.9
2011	4	798.3
2012	6	1020.5
Totals	**14**	**2711.9**

P-5 TY$ Example

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
22. Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT (Debit)		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. ADV Procurement (Credit)	72.2	56.4	97.0	137.4	0.0	363.0
27. Weapon System Cost	72.2	416.7	613.5	961.0	1,041.4	3104.8
28. Initial Spares		55.2	53.8	35.6	42.6	187.2
29. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0

BY$ P-5 Conversion - Bad Example

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
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FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485

Total Program Cost Base Year - Very Wrong						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
23. GROSS P-1 COST (FY / Indice)		424.4	554.0	875.3	1,101.2	2,954.9
24. ADV PROC CREDIT		**-70.9**	-54.5	-92.3	-128.3	**-346.0**
25. NET P-1 COST		353.5	499.5	783.0	972.9	2,608.9
26. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	248.6
27. ADV Procurement	**71.8**	55.3	93.8	130.6	0.0	**351.5**
28. BY ER (Weapon System Cost) ????	71.8	**344.6**	**570.5**	**834.9**	**890.0**	**2,711.8**
29. Initial Spares		54.2	52.0	33.8	39.8	179.8
30. Procurement Cost ????	71.8	**398.8**	**622.5**	**868.7**	**929.8**	**2,891.6**

BY$ P-5 Conversion - Better but still Wrong

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
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25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0

FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485

Total Program Cost Base Year - Better but Still Wrong						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
23. GROSS P-1 COST (FY / Indice) ????		424.4	554.0	875.3	1,101.2	2,954.9
24. ADV PROC CREDIT		**-71.8**	-55.3	-93.8	-130.6	**-351.5**
25. NET P-1 COST		352.6	498.7	781.5	970.6	2,603.4
26. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	248.6
27. ADV Procurement	**71.8**	55.3	93.8	130.6	0.0	**351.5**
28. BY ER (Weapon System Cost) ????	71.8	**343.7**	**569.7**	**833.4**	**887.7**	**2,706.3**
29. Initial Spares		54.2	52.0	33.8	39.8	179.8
30. Procurement Cost ????	71.8	**462.1**	**644.5**	**945.9**	**1,010.4**	**3,134.7**

BY$ P-5 Conversion - Finally Correct

Total Program Cost Then Year						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
23. GROSS P-1 COST		432.5	572.9	920.6	1,178.8	3104.8
24. ADV PROC CREDIT		-72.2	-56.4	-97.0	-137.4	-363.0
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0
FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485	
Total Program Cost Base Year - Finally Correct						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
31. GROSS P-1 COST (Corrected)		**425.4**	**554.7**	**876.9**	**1,103.4**	**2,960.4**
32. ADV PROC CREDIT		71.8	55.3	93.8	130.6	351.5
33. NET P-1 COST		353.6	499.4	783.1	972.8	2,608.9
34. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	**248.6**
35. Flyaway Subtotal		289.4	476.6	704.4	889.9	2,360.3
36. ADV Procurement	71.8	55.3	93.8	130.6	0.0	351.5
37. End Item Related Flyaway	**71.8**	**344.7**	**570.4**	**835.0**	**889.9**	**2,711.8**
38. Initial Spares		54.2	52.0	33.8	39.8	**179.8**
40. Procurement Cost	**71.8**	**463.1**	**645.2**	**947.5**	**1,012.6**	**3,140.2**
41. BY$ ER Flyaway aligned with Quantity	**0.0**	**361.2**	**531.9**	**798.2**	**1020.5**	**2,711.8**

BY$ P-5 Conversion - Alternative Approach

Total Program Cost Then Year - Alternative Approach						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
Quantities	0	2	2	4	6	14
25. NET P-1 COST		360.3	516.5	823.6	1,041.4	2741.8
26. Less Nonrecurring Flyaway		65.4	23.6	82.8	88.7	260.5
27. ADV Procurement	72.2	56.4	97.0	137.4	0.0	363.0
28. TY ER (Weapon System Cost)	72.2	351.3	589.9	878.2	952.7	2844.3
29. Initial Spares		55.2	53.8	35.6	42.6	187.2
30. Procurement Cost	72.2	471.9	667.3	996.6	1,084.0	3292.0
FY09 Indices	1.005848	1.019002	1.034156	1.051716	1.070485	
Total Program Cost Base Year - Alternative Approach						
ITEM	FY08	FY09	FY10	FY11	FY12	Total
33. NET P-1 COST		353.6	499.4	783.1	972.8	2,608.9
34. Less Nonrecurring Flyaway		64.2	22.8	78.7	82.9	**248.6**
35. Flyaway Subtotal		289.4	476.6	704.4	889.9	2,360.3
36. ADV Procurement	71.8	55.3	93.8	130.6	0.0	351.5
37. End Item Related Flyaway (WS Cost)	**71.8**	**344.7**	**570.4**	**835.0**	**889.9**	**2,711.8**
38. Initial Spares		54.2	52.0	33.8	39.8	**179.8**
40. Procurement Cost	**71.8**	**463.1**	**645.2**	**947.5**	**1,012.6**	**3,140.2**
41. BY$ ER Flyaway aligned with Quantity	**0.0**	**361.2**	**531.9**	**798.2**	**1020.5**	**2,711.8**