

GUIDELINES FOR THE PREPARATION AND MAINTENANCE OF THE COST ANALYSIS REQUIREMENTS DESCRIPTION

1. GENERAL

a. The Cost Analysis Requirements Description (CARD) is a complete, detailed description of a DoD program for use in preparing an independent cost estimate (ICE), program office estimate (POE), DoD Component cost estimate (CCE), DoD Component cost position (CCP), or other cost estimate, as required. This document provides guidance for preparing and maintaining CARDS pursuant to DoD Instruction 5000.73, "Cost Analysis Guidance and Procedures".

b. The foundation of a sound cost estimate is a well-defined program, and the CARD is used to articulate details about the program. The primary objective of the CARD is to succinctly describe the key technical, programmatic, operational, and sustainment characteristics of a program, along with supporting data sources, and provide all of the program information necessary to develop a cost estimate. By using the CARD, different organizations preparing cost estimates can develop their estimates based on the same understanding of program requirements. As a program evolves and its costs and funding needs change, the CARD, as a living document, evolves with it.

c. The secondary objective of the CARD is to collect in-depth technical data to support the completion of cost estimates for other programs. Though not required for completion of estimates for the subject program, this information, particularly for systems whose designs have matured to the point of deployment, is of great value to the cost community in performing high quality estimates in the future.

2. CARD REQUIREMENTS

a. The CARD is composed of a narrative and a workbook. Ideally, the narrative of the CARD, not including tables and figures, should be approximately 20 pages in length. Liberal use of tables, figures, and diagrams to reduce narrative descriptions is encouraged. To maximize efficiency, template workbooks for each commodity, tailored to collect significant portions of data on the general program and specific technical, operations and support, and disposal information, are available electronically at <http://cade.osd.mil/>. Any particular data element need only be provided once. If a data element is presented in a worksheet field, it is not required to be duplicated in the narrative.

b. The CARD narrative should make liberal references to other current program documents (e.g. the acquisition strategy, test and evaluation master plan, or systems engineering plan), to eliminate any disconnects between the CARD and other documents and streamline the CARD preparation process. For example, for a program with a formal acquisition strategy, the CARD need only provide a brief synopsis of the acquisition strategy and a reference or link to the source document. The CARD narrative outline in Section 3 may be tailored to accommodate the specific circumstances for each program, and not all outline headings may apply to every program. The preparation of the CARD should be synchronized with the preparation of the

source documents so that the final CARD is consistent with other final program documents. The CARD must also be consistent with any contractual solicitations, such as a request for proposal (RFP) or any related document (e.g. system requirements document).

c. The CARD workbook templates contain worksheets common to all acquisition programs as well as prime mission product unique worksheets. Instead of unique workbooks for various points in a program's acquisition lifecycle, a single workbook for each commodity class is provided representing the level of detail available during the full rate production phase of the program. For the common worksheets, not all the fields may be applicable to the program. Likewise, for both the common and prime mission product unique worksheets, the level of detail available at the time of the particular CARD submission may not be known as it will be in production. To address these two situations, completion of the CARD shall be in accordance with paragraph 2.h. below.

d. The CARD must be prepared by the program management office (PMO) or other DoD Component-designated organization. The initial CARD must be prepared to support the first milestone review after the materiel development decision. Following that milestone review, the CARD must be updated annually to reflect both the most recent President's Budget and the associated Future Years Defense Program. The CARD update must be submitted to the appropriate DoD Component cost agency and the Director of Cost Assessment and Program Evaluation (CAPE). CARDS produced in support of milestone decisions must be signed by the program manager and the program executive officer. To capture data throughout the lifecycle of the program, annual updates must be submitted as long as funding is allocated to the program, normally through the disposal phase. Annual updates which do not support a milestone decision do not require program executive officer signature.

e. All unclassified / for official use only (FOUO) CARDS submitted to CAPE must be sent by email to osd.pentagon.cape.list.cost-librarian@mail.mil. All CARDS classified secret must be submitted to CAPE by email to osd.pentagon.cape.list.cost-librarian@mail.smil.mil. CARDS classified at a higher than secret level shall be delivered to CAPE using appropriate security procedures.

f. For joint programs, the CARD must include the common program agreed to by all participating DoD Components, as well as any unique program requirements of the participating DoD Components.

g. The program manager must submit the CARD with the appropriate security classification reflective of the consolidated program data. Classified sections should be submitted as an annex to the CARD. If the consolidated information for the other sections raises the level of the CARD to higher than FOUO, two versions of the CARD are requested: a complete CARD at the appropriate security level classification and a sanitized FOUO version for submission to the CAPE cost librarian for retention in the Cost Assessment Data Enterprise.

h. Level of Detail

(1) For the worksheets, if a field is not applicable to the program, fill the cell with a

“NA” to represent that a conscious review of the cell was made by the program office and the cell is non-applicable.

(2) The level of detail provided in the CARD depends on the maturity of the program. Programs at Milestone A typically have the least definition precluding completion of all fields. Similarly, programs at Milestone B are less well-defined than programs at Milestone C or at full rate production or full deployment. In cases where a contractor solution has yet to be identified, the CARD details will reflect the reference government architecture and government assumptions made about the material solution must be documented in the narrative portion of the CARD. If the maturity of the program at the time of submission precludes the government reference architecture or contractor solution from providing the data at the level required, it is acceptable to annotate a cell as “TBD.” However, assignment of “TBD” values must be reviewed with the DoD Component cost agencies and CAPE (as applicable) to determine if the uncertainties in numerical and schedule data may be better represented by distributions or ranges which bound realistic values to facilitate costing of the program. Discussing program uncertainty in the CARD greatly facilitates subsequent sensitivity or quantitative risk analyses in the life cycle cost estimate.

(3) Suitability of the level of detail of the information in the CARD must be approved by the DoD Component cost agencies and CAPE in support of milestone decisions. Annual updates of the CARD needs only DoD Component cost agency concurrence.

i. Specific cases for Milestones

(1) For those programs in which the Preliminary Design Review (PDR) is conducted before Milestone B, the results of the PDR must be reflected in the final CARD at Milestone B and the resulting cost estimates, even if the results were not available in time to support the preparation of the draft CARD.

(2) When the Defense Acquisition Board (DAB) milestone review process overlaps with a competitive source selection process, there may be two or more competing contractor teams responding to a RFP with viable solutions.

(a) For programs in which the source selection outcome will be known well in advance (nominally 45 calendar days or more) of the overarching integrated product team review and coordination between the source selection and supporting program cost estimate is desired by leadership, a two stage CARD process is recommended. The draft version of the CARD will reflect the program development, test, operations and support, and disposal elements of the program along with a discussion of potential technologies and designs of likely hardware solutions. Upon determination of the source selection winner, and expiration of any relevant protest period, the final version of the CARD, which incorporates the technologies and design associated with the winning proposal, will be submitted. The ICE will reflect the program content of the winning offer.

(b) For programs where the source selection outcome will not be known well in advance of the DAB review, there are several possible approaches to CARD preparation.

1. If the competing teams are using similar technologies and are proposing similar design concepts, then a single generic CARD, based on a nominal government design, may be used to prepare a single CCP and a single ICE based on the nominal design. Following the completion of the source selection activities, award of the contract, and expiration of any relevant protest periods, the CARD will be updated to reflect the content of the winning vendor proposal.

2. If the competing teams have significantly different technologies or design concepts, or a large number of competing vendors are anticipated, the Department retains significant flexibilities in planning for completion of the CARD to inform the preparation of the CCP and ICE. In particular, the preparation of the cost estimates may, in certain cases, be informed by vendor proposals. In this case, it is essential that the cost community, including relevant personnel from the services and CAPE, meet with the program office management team not later than 180 days prior to the planned milestone review. It may be necessary to include personnel from USD(AT&L) and OGC to participate in the planning discussions. Also, following the completion of the source selection activities, award of the contract, and expiration of any relevant protest periods, the CARD will be updated to reflect the content of the winning vendor proposal.

(3) In all cases, the program office should meet with representatives from their DoD Component cost agency and the CAPE at least 180 days before planned milestone to review potential source selection outcomes and enable CAPE to make a determination as to which approach will be followed.

3. CARD CONTENT

a. Program and System Description Section

(1) System Overview. This section provides concise background information about the system, including a system description, an explanation of the missions that the system will perform and the threats that it is expected to encounter, and a summary of the system program history. It should include a discussion of any internal research and development activities performed by the contractor(s) and the associated cost(s) of the effort(s). A diagram or picture of the system must be included.

(2) Interfaces with Other Systems. This section describes the relationships between the system and other systems, including the nature and number of any interfaces that will be required. It should also describe any associated modifications to the hardware or software of the other systems. It must clearly identify the interface boundaries to other systems, programs, and subprograms.

(3) System Performance Parameters and Characteristics. This section provides a summary of the approved key performance parameters established through the Joint Capabilities Integration and Development System and documented in an approved capabilities needs document. The key performance parameters must be expressed in terms of threshold and

objective values and, where appropriate, current estimates of performance. Tabular presentation of data is highly encouraged. In addition, this section must provide other important performance parameters or attributes, with emphasis on those that would be of interest to cost estimators. The discussion must explain the sources of the data (e.g. contract specifications, current engineering estimates, or actual values supported by test results).

(4) Program Milestone Schedule. This section provides a summary of the integrated master schedule including a figure or diagram that displays when major work efforts will support tasks and events for each phase over the program life cycle. Use of a standard program briefing chart is encouraged. Typically schedule charts include identification of major acquisition milestone approvals or program reviews; major contractual events (e.g. source selections or contract awards); systems engineering related technical reviews and audits, such as the critical design review or the physical configuration audit; manufacturing start dates and important intermediate milestones, and system deliveries during development and production; planned developmental, operational, and live fire testing; and major fielding and sustainment activities and events (e.g. initial operational capability, site activations, and declaration of organic maintenance capabilities). This section also should provide a discussion that explains the critical paths for the program schedule. A milestone tab is included in the workbook to capture key event dates.

(5) Acquisition Strategy. This section provides a summary of the program acquisition strategy, including identification of government roles and responsibilities (including memorandums of agreement or memorandums of understanding) and the prime and major sub-contractors during each acquisition phase, if known. The section must also explain the nature and degree of competition throughout the program development, production and deployment, and sustainment. A discussion of the contract type(s) (e.g. cost plus, fixed-price incentive, or firm-fixed price) that will be used in each phase of the program must be provided, along with an explanation of the use of contract incentives such as award fees. If applicable, this section should address the use of an event-driven program structure and approach; use of multi-year contracting; use of Agile acquisition or software development; use of a hosting environment (e.g. cloud, Software as a Service, Infrastructure as a Service, Platform as a Service); use of custom software (commercial-off-the-shelf (COTS) / government-off-the shelf (GOTS) applications); use of a modular open systems approach or architecture; and an assessment of critical industrial capabilities.

(6) Time-Phased System Quantity Requirements. Time phased system development and procurement quantities are to be identified in the workbook's quantities spreadsheet. Any system (or legacy system it is replacing) that has had or is projected to have foreign military sales should identify the historical and projected quantities and configurations in this narrative section.

(7) Design Description. This section provides the top-level description of the system design, including physical design parameters. Tabular presentation of data is highly encouraged. The section should include information technology or business system architecture designs, highlighting the use of COTS/GOTS hardware and software, or the potential to tailor COTS/GOTS hardware and software. This section should also explain the implications of

implementing an open systems architecture.

(8) Critical Technologies. This section identifies new or novel technologies that the system will depend on to meet key performance parameters or other design goals. This section must summarize the current and projected technology readiness levels of each critical technology as presented in the technology readiness assessment. For programs that are approaching a Milestone B approval, this section identifies any critical technologies that will not be considered mature at the anticipated time of the approval and summarize the associated technology maturation plan.

(9) Assessment of Program Risks and Risk Mitigation Measures. This section describes the anticipated risk areas that have the most likely potential to cause a significant deviation in cost, schedule, or performance from the planned program. The risk assessment should consider such factors as technology development, design concepts, stringency of test requirements, manufacturing capabilities, funding availability, program stability, schedule sufficiency, and relevant sustainment and disposal issues. A risk cube should be included. This section also summarizes the program's risk mitigation strategies and risk monitoring approaches.

(10) Program Protection Features and Embedded Security. This section describes any design features associated with the protection of program technology, components, or information from compromise or disclosure. In particular, any hardware or software associated with embedded security should be noted. This section includes a summary of the program's cybersecurity strategy as driven by the program protection plan for the system.

(11) Government-Furnished Equipment and Property. This section identifies the subsystems, components, or other items that will be furnished by the government to the system contractor(s). Any government-furnished software, either COTS or GOTS, will be included in the discussion. The section must identify sources of the government furnished equipment, property, and software.

(12) Intelligence Mission Data (IMD). This section describes the IMD used for programming platform mission systems in development, testing, operations, and sustainment including the functional areas of signatures, electronic warfare integrated reprogramming, order of battle, characteristics and performance, and geospatial intelligence. Programs that require IMD for such activities as combat identification; intelligence, surveillance, and reconnaissance; and targeting must include a description of the IMD requirements.

(13) Test and Evaluation. This section summarizes all developmental, operational, and live fire testing. The number, type, location, and expected duration of the tests should be identified, along with the organizations that will conduct the test programs. This section should describe any contingency or margin for test failures in the program test and evaluation plan. A list of statements of capabilities and memorandums of understanding between the program and the test communities should be identified. Additional data concerning testing must be provided in the CARD workbook.

(14) Facilities and Tooling Requirements. This section describes the facilities and

equipment required to support the program at both the contractor site and government facilities during all phases of the system's life cycle.

(a) Facilities. The description must provide quantities (in an appropriate unit of measure such as square feet) of facilities associated with production, test and evaluation, operations, training, and sustainment by appropriate facility category and geographic locations as well as any requirements for special communications. The DoD Facilities Pricing Guide provides further information about facilities categories, geographic areas, and construction and sustainment cost factors. The description must make the distinction between government versus contractor owned, new construction versus existing facilities that will be modified, and program-unique versus shared facilities. In cases where facility costs are shared between programs, sources of funding must be identified. Any unique infrastructure requirements must be explained. Any requirements for land acquisition must also be noted.

(b) Tooling. This section describes the tooling and test equipment requirements for all phases of the system life cycle, including end items and system sub-elements provided to contractor and government laboratories; test equipment at development, production, and sustainment facilities; tooling for low rate and full rate production; and tooling and equipment required at the depot maintenance facility.

(15) Environment, Safety, and Occupational Health (ESOH) Considerations. This section describes ESOH considerations that are anticipated throughout the system life cycle, and the system design features or other program actions that will be taken to eliminate or reduce those risks. The discussion must identify any toxic, radiological, or other hazardous material that will be used or generated over each phase of the system life cycle and describe the appropriate equipment and procedures associated with the handling of such material. Other possible ESOH topics to be addressed include hazards and associated mitigations related to system mishaps and accidents, personnel injury, adverse health and ergonomic effects, and significant environmental impacts (including noise).

b. Technical and Physical Description Section. This section provides a description of the technical and physical characteristics of the system as well as identifying predecessor and/or reference technology analogies, and technology and material readiness levels. A predecessor or reference system is a currently operational or pre-existing system with a mission similar to that of the proposed system. The predecessor or reference system is often the system being replaced or augmented by the new acquisition.

c. Software Description and Sizing Information Section. This section describes each computer software configuration item (including system applications, support software, and firmware). Each configuration item should be described in enough detail to understand what functions will be accomplished by COTS or GOTS software, and which functions will require separate software development (including interface to other software, and legacy systems). For every software product, an explanation of what contractual terms and conditions (e.g. data rights, determination of user-base) the government will be required to produce and sustain the system through the life cycle.

(1) For each configuration item that is to be developed, this section will provide:

(a) Sizing information: requirements, counts of source lines of code (SLOC), function points, story points, use cases, etc., stratified as new, auto-generated, modified, or pre-existing. Tools used to aid the code count should be fully identified. Provide SLOC counts as raw code without adjustments for equivalent units.

(b) Sizing for business systems enabled by enterprise resource planning (ERP), including configuration item counts, as well as counts for reports, interfaces, conversions, extensions, forms and workflow (RICE-FW) objects, stratified by new, and modified. For configuration items being developed incrementally, display the count information as associated with each increment or build. Explain any dependencies between the configuration items and specific hardware required to enable the ERP software.

(c) Information about the programming languages and environments.

(d) Any other factors that will influence the size of the software development and maintenance effort, such as analogous system data, expected numbers of test cases and information on regression testing, software defects, software change requests, software trouble reports, and software refresh rates, requirements growth, interfacing system changes, a productivity measure / benchmark (e.g. SLOC/staff month, velocity).

(e) Information in this section that is reported in a submitted Software Resources Data Report (SRDR) need not be duplicated. Reference to the specific SRDR submission containing the pertinent data must be provided.

(2) For COTS/GOTS items being purchased for development or operations, this section includes a count of the items and associated technical data to help size the integration of the COTS/GOTS item. These items include, for example: technology stacks to run the system on a host; operating systems SW, test SW, monitoring SW; development tools; and functional application SW.

d. System Hosting Section. This section describes the host hardware computer system(s) on which the software configuration items will be operating. The host system should be readily identifiable in the system work breakdown structure (WBS). In addition, core services that make up service level agreements/letter estimates for infrastructure support (i.e., system administration, database administration, enterprise service bus support, performance monitoring, performance tuning) for host system support should be outlined in this section.

e. System Operations and Support Concept Section.

(1) System Operational Concept. This group of sections describes how the system will be employed and organized in peacetime, contingency, and wartime situations. Where appropriate, the description of the system operational concept must begin with an overview of system employment in support of approved operations plans or defense planning scenarios. The primary focus will be peacetime employment which is the basis for the life cycle cost estimate.

(a) Organizational and Unit Structure. This section describes how the system will be organized within operational units or other force structure elements. In some cases, the description may need to explain any hierarchy of multiple echelons. It should clearly delineate all operator, maintenance, and other support manpower at operating units (or at maintenance and support units that are organizationally related and adjacent to the operating units) from the total force. Unit-level manpower includes active and reserve military, government civilian, and contractors. The elements of unit-level manpower are operations, unit-level maintenance, and other unit-level manpower. This section should capture or complement what is detailed for unit level manpower in the more thorough manpower estimate.

(b) Unit Operations. This section describes the employment of the system. Particular focus should be given to the peacetime training demands that will generate the annual operating costs. Principally covered here will be the operating tempo it takes to maintain required training levels. This allows calculations for consumption of operating materials such as fuel, electricity, expendable stores, training munitions, and other operating materials. Unit operations costs provided through a system support contract should be separately identified from those provided organically for each cost element. The elements of unit operations are operating material, support services, temporary duty and transportation to training sites.

(c) Maintenance. This section should cover the general concept of maintenance support as well as whether or not this system has a “core” maintenance determination that will reduce the sustainment options. If there are any special conditions such as conditions based maintenance, they should be covered here. This section should cover the expected equipment useful life (EUL) and overhaul plan (e.g. a 26 year EUL with one major overhaul at 13 years, or 30 year EUL with two 10 year inspect and replace only as necessary events). Additionally, if there is an intermediate level maintenance organization, its structure should be captured here instead of in the unit manpower organization.

(d) Sustaining Support. This section includes support activities provided by centrally managed organizations external to the units that own the operating systems. Elements of this can be system-specific operator or maintenance training requirements, support equipment replacement and repair, and very importantly, the transition from the early procurement funded systems engineering and program management (SEPM) to the long-term, steady state operations and maintenance funded SEPM, technical manual updates, and simulator planned upgrades. For major automated information system programs, include all data center/host maintenance activities, to include help desk support and database administration. Also include annual cybersecurity activities, counts for recurring data center software licenses, and hardware or software maintenance agreements for COTS items.

(e) Continuing Systems Improvements. The section should give an overview of planned hardware modifications, as well as all recurring software maintenance support (preventive, adaptive, corrective). For recurring software maintenance, include annual cybersecurity activities, counts for recurring software licenses, and hardware or software maintenance agreements for COTS items, and all other software support engineering activities. Also for software, if there is a complementary procurement funded effort that adds new

capability to the system, it should be separately referenced here so the delineation between maintaining current capability and compatibility is not confused with modification or engineering change proposal programs that lead to a different system nomenclature.

(f) Indirect Costs. This section describes the indirect costs of the program such as installation support, personnel support, and general training and education. Where indirect costs are shared with another program (e.g. C2 system to be implemented on warfighting platforms), the method for allocating costs between the systems must be explained.

(g) Additional Information. This section describes other information necessary for developing an operating and support cost estimate, including reliability, availability, and maintainability metrics and whether these metrics are based upon actual test results or engineering estimates.

1. Reliability estimates address both mission and logistics reliability. The former describes the probability of carrying out a mission without a mission-critical failure. The latter refers to the frequency of adverse events, such as failures, maintenance actions, removals for corrective maintenance, or demands on supply. Reliability estimates should be at system maturity, with corresponding reliability growth curves. Mean time between failure for each of the appropriate production level 3 WBS elements must be provided.

2. Maintainability estimates address the ease and efficiency of which servicing, preventative maintenance, and corrective maintenance can be conducted (assuming maintenance is conducted by personnel of specified skill levels with prescribed procedures and resources). Maintainability estimates are usually quantified in terms of labor effort such as maintenance man-hours per operating hour or mean time to repair and may also include diagnostic measures such as percentage of faults accurately detected and identified as well as false alarm rates. Mean time to repair must be provided at the appropriate production level 3 WBS element.

3. Availability estimates address the readiness of the system (i.e., the percentage of time that the system would be available for a mission or its ability to sustain planned operations tempo). Availability, in part, is a function of the ability of the system to perform without failure (reliability) and, given a failure, to be quickly restored to service (maintainability). Availability is also a function of the level of planned supply resources and the projected timeliness of the supply process.

4. This section discusses the level of technical data that will be acquired during development and procurement of the system. The level of technical data greatly impacts the ability of the service to execute organic repair and overhaul.

(2) System Specific Information. This section discusses information necessary for understanding the basing, deployment, and employment of the system and includes:

(a) Transportability. Transportability refers to the system characteristics that affect the capability of the system, and its associated support assets, to be moved or deployed by towing, self-propulsion, or the use of external transportation assets through any means (e.g.

oceans, airways, railways, highways). Any constraints that would make the system unsuitable for transportation by specific methods or assets must be identified.

(b) Logistics Footprint. Logistics footprint refers to the presence and size of logistics support required to sustain the system, including in a deployed environment. Measurable elements might include relevant support equipment, spare parts, manpower, facilities, and real estate, and also could include measures of transportation requirements for deployable elements (e.g. number of C-17 loads).

(c) Fielding, Basing and Deployment. This section lists the fielding plan of the systems by location and year, with information detailing any initial/interim contractor logistics support. This information is very important for determining the timeline for the estimate. For systems that routinely deploy, this section must also describe the anticipated deployment scheme of the system in terms of number of sites and nominal operating locations. The program life cycle cost estimate is made to reflect peacetime conditions. However, for some programs, various elements or activities are resourced in peacetime to support contingency requirements. Some programs may stockpile support equipment, spare parts, or other materiel or establish a surge unit-level or depot maintenance capacity to support contingency requirements. The costs of procuring and maintaining these additional resources are included in the program cost estimate when funding associated with peacetime conditions is used to pay for these resources.

(d) Data Management. This section describes the activities associated with a data cleansing, migration, or conversion process, and the data archiving requirement. The cleansing, migration, or conversion process discussion must explain the steps and assets required to identify, clean, extract/build, transport, transform, load, and validate data from the legacy system to the new system. Explain the archiving requirement, including parameters and assets required for online, near-line, and offline storage, as well as data retrieval.

(e) Training. This section describes the activities and assets required for preparing the workforce to properly understand and use a system prior to sustainment. The discussion must include the training audience, delivery channels (e.g. classroom, webinar, web-based, on-the-job), materials, and the deployment timeline (e.g. end user training will begin 30 days prior to Go-Live).

f. Disposal Section. This section describes the activities associated with the system demilitarization and disposal at the end of its useful life. Typical elements of the disposal process include transportation (to the disposal or storage site), demilitarization, hazardous materials removal and disposal, and final storage (if applicable). The discussion must explain the final disposition of the system or major elements of the system upon retirement: long-term storage, foreign military sale, or scrap. The discussion must note if there could be any economic benefits associated with resource recovery and recycling (e.g. reclamation of parts).

g. CARD Plan. The CARD must identify when annual updates of the CARD will be submitted. The PMO must coordinate with the appropriate service cost agency to develop this schedule.

h. Cost and Software Data Reporting Plan. The CARD must contain a copy of the approved cost and software data reporting plan. Both the Program and Contractor Plans must be included. If the plan has yet to be approved, then the proposed plan must be included.

i. Track to Prior Card. This section summarizes significant changes from the previous CARD. The discussion must include changes in system performance or design, program schedule, or other aspects. When updating the templates, highlight the cells which reflect a change from the previous CARD in light tan.

j. Abbreviations and Acronyms List. The CARD must contain a list of abbreviations and acronyms used in the document.