

**Cost or Pricing Data**

Bidder shall prepare the cost/price portion of the solicitation response and submit to Buyer Form X32325, or other form specified in the request for proposal/quote, for work to be performed under a resulting contract. Bidder's compliance with these forms shall be in accordance with FAR requirements. Bidder shall execute and return to Buyer Form X31837, Certificate of Current Cost or Pricing Data, upon completion of negotiations (not with the initial solicitation response).

**TINA Proposal Basis of Estimate (BOE) Instructions**

1. Without limiting in any way Seller's obligation to disclose all cost or pricing data (as such term is defined by FAR 2.101) in order to comply with obligations under TINA, Seller shall include the following basis of estimate details within proposals subject to certified cost or pricing data:

A. Labor Hours:

1. Basis of Estimate (BOE) for direct labor hours bid broken out by labor resource category and time phased (e.g., monthly, quarterly, etc.).
2. Copies of direct labor hour actuals by labor category and/or Resource Sub-Category (RSC) used in BOEs and time phased.
3. Most recent labor hour actuals/history from the Party's prior contracts (typically 3-5 years of history unless the U.S. Government requests additional historical data) that are directly relevant to the proposal.
4. BOE for the Cost Estimating Relationship (CER) labor hours and/or substantiation for any non-recurring effort. If hours are based on an engineering estimate, include supporting detail/rationale (e.g., similar-to program. etc.).

B. Material (cost or pricing data documentation shall be submitted to support a minimum of 80% of the total Priced Bill of Material dollars to include the following based upon the material BOE):

1. Up to three years of Purchase Order history, if available, to support at least 80% of the Consolidated Bill of Material (CBOM) direct material cost, regardless of basis of estimate.
2. Copies of current Long Term Agreements (LTA) for the top 80% of CBOM direct material cost inclusive of validity dates of the

- agreement(s). The LTA documentation shall include, at a minimum, part number(s), unit price(s), total price, and quantities.
3. Copies of all Quotes to support 80% of the CBOM. The quote documentation shall include, at a minimum, part number(s), unit price(s), total price, and quantities.
  4. Copies of all Cost Analyses for sub-tier suppliers within the CBOM whose value is at or above the TINA dollar threshold for submittal of certified cost or pricing data. The Cost Analyses shall include, at a minimum, part number(s), unit price(s) and total price.
  5. For material BOEs where history and/or pricing quotes do not exist, the basis of estimate that was used to estimate those direct material costs (e.g., Engineering Estimate, “Similar To” Analysis, etc.) and the detailed rationale behind the use of the particular basis of estimate shall be provided.
  6. Copies of Purchase Orders for items placed during the proposal and negotiation phases pertaining to the scope of work of the contract (or potential contract).
  7. Copies of all Price Analyses for sub-tier suppliers within the CBOM whose value is at or above the TINA dollar threshold. The Price Analyses shall include, at a minimum, part number(s), unit price(s) and total price. For commercial items, a copy of the final Commercial Item Determination and price reasonableness documentation shall also be provided. Data to support price reasonableness of commercial item subcontracts shall include:
    - a. Provide the most recent three years of relevant sales data based on sales to the general public or to a non-government entity for each part where commerciality is asserted in an Excel format. At a minimum include customer name, part number or description for same or similar part, sales date, quantity sold, and unit price. If the data is not available for the same item, provide data for similar item(s) for “modifications of a type”.
    - b. Provide copies of un-redacted invoices with customer name, item name, sales date, quantity sold, and unit price to the Buyer. For selected sales data, Seller shall request a sample of un-redacted invoices and copies of purchase contracts under comparable terms and conditions.
    - c. Provide an explanation for the difference in price between what is being proposed versus the similar

item being used for comparison, traced to the side by side comparison, including any modifications.

- d. If a price catalog is provided identify the date and the appropriate pages for the offered items, and support with relevant sales data based on sales to the general public or to a non-government entity. Explain differences between the catalog price and the proposed sales price to the Seller.
8. For material based upon adequate price competition, provide evidence of competition (e.g., copies of competitive RFQs sent to each supplier) and source selection/best value analysis. The data shall include, at a minimum, evidence that more than one competitor was solicited, more than one competitor responded, and justification for any such source selection.

**C. Other Direct Costs (ODC):**

1. Basis of Estimate for ODC and Travel, (e.g., freight should be supported by carrier pricing sheet, travel support should include purpose of trip(s), number of people travelling, number of nights, destination).

**D. Rates & Factors:**

1. Basis of Estimate for Direct Labor Rates and Indirect Rates, in accordance with the negotiated General Provision Records and Audit article. If full audit rights, provide supporting schedules for rates for last three years, indices or union contract supporting direct labor rate increases.

**E. Interoffice Transfer (IOT)/Inter-office Work Authorization(IWA):**

1. Provide the data for all cost elements as defined in Paragraphs 1.A through 1.D above.

**F. Profit or Fee:**

1. Provide a Proposal Cover Page that includes the breakout of cost and profit/fee in accordance with FAR 15.408 Table 15-2.
2. Provide the breakout of cost and profit/fee with all Cost Summaries within the cost volume(s) of the proposal. Provide basis of proposed profit (e.g., weighted guideline).

## **BDS Terms and Conditions Guide**

**Clause Number: A701**

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2. Providing the requested TINA Proposal BOE Requirements information in the Seller's proposal will significantly reduce acquisition cycle times, reduce Seller's proposal preparation efforts and reduce / eliminate fact-finds and/or requests for information from the Buyer post-proposal submittal. The above requested information is in addition to a completed Proposal Cover Sheet and the completed X35298 Supplier Proposal Adequacy Checklist in solicitations that support FAR Part 15 prime proposals.