

Cost-Price Detail

(and instructions)

- 1 Cost Price Summary
- 2 [Summary Budget Tab](#)
- 3 [Invoices Example](#)

A Cost Component Detail sheet should be prepared for each task.
The details will populate the Summary Budget Tab automatically.

Brief identification of contract task; entry will appear on Summary Budget from, replacing task number

As needed; provide additional information on contract task

filled from Summary Budget Tab

Community: St. Martin Parish Police Jury
 Proposer: Dewey, Cheatam & Howe Consultants, Inc.
 15-Feb-10

COST Component Detail			Task:	Additional Description	Units		
			Conduct Surveys	Conduct surveys for target areas for three drainage projects in CT 100 BGs 2 and 3	3		
Direct Labor and other compensation					Estimated hours	Hourly Rate	Direct Cost per Task
Senior Planner	x 3 surveys	@ 2 hours per survey			36	62.98	2,267.10
Assisant planner	x 3 surveys	@ 15 hours per survey			45	44.22	1,989.90
Total Personnel Compensation					81		4,257.00

Other Direct Costs

Mileage Costs	One way	Trips	Estimated Miles	@ \$ per mile	Mileage Costs
trip to survey target area # 1	35	2	2 miles south of Amityville	\$ 0.48	259.20
trip to survey target area # 2	45	2	4 miles east of Chaudville		
trip to survey target area # 3	55	2	Southeastern part of River city		

Per diem Costs	Estimated Travel Days	Per Diem rate	Per diem costs
	0	\$ -	-

Contract Services or Materials Cost	Description	# items, or units	Estimated Cost per item	Services or Materials Cost
Printing target area map	x 3 @ \$110 per map	3	\$ 110.00	330.00
Reproducing survey forms	200 per target area x 3 TAs @ \$.35 ea	600	\$ 0.35	210.00
		0	\$ -	-
Total Services or Materials cost				540.00

Total Direct Costs **5,056.20**

6/14/2010

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(Cost Component Detail Summary Continued)

Calculating overhead/indirect cost: the spreadsheet offers two choices; a flat dollar rate per direct Labor Hour or a Percent of Hourly Direct Labor cost. Contractors with a current indirect cost rate approved by any federal agency can use that. Contractors without a rate must show calculation from financial statements See below

Overhead Costs

Choose One Method

Rate X Direct Personnel hours

Overhead Cost	see below	Overhead Hourly Rate	Overhead Cost
Office supplies, services, rentals etc	\$ 7.57	-	-

Total Estimated Costs with rate x direct cost hours	5,056.20
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Once one of the two methods is chosen; it is only necessary to enter the figure on the TASK ONE tab, it will automatically populate the other 24 tabs.

Rate X % of Direct Labor Costs

Overhead Cost	see below	Percent of Direct Labor Cost	Overhead Cost
Office supplies, services, rentals etc	15.1%	15.1%	642.81

Total Estimated Costs with rate as a percent of Direct Labor Cost	5,699.00
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Price detail is optional; the Competitive Proposal method requires a cost breakdown of all services offered. Typically professional service contracts are based upon time and effort ; however some services can be delivered as a finished product and priced accordingly. Payment can be made upon completion and delivery of a completed work product instead of payment for time and effort.

Price Detail

Task:	Describe deliverable or work product	Units	
Conduct Surveys	Three completed and tabulated surveys	3	451.00
			Profit

calculated difference between allowable costs and price paid

enter price per single unit

describe proposed completed product

Offered Price per task completion	\$ 2,050.00 x units	Total Offered Price	\$ 6,150.00
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The element of the potential total remuneration that contractors may receive for contract performance over and above allowable costs is called Profit. Sec. 15.404-4 Profit

Cost-Price Detail

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EXAMPLE: Overhead/Indirect costs

II. Cost Elements

Depending on your system, you must provide breakdowns for the following basic cost elements, as applicable:

C. Indirect Costs.

Indicate how you have computed and applied your indirect costs, including cost breakdowns.

Show trends and budgetary data to provide a basis for evaluating the reasonableness of proposed rates.

Indicate the rates used and provide an appropriate explanation.

Overhead rates are developed by dividing the overhead pool costs by the selected allocation base, e.g., direct labor dollars or direct labor hours.

proposer Dewey, Cheatam & Howe Consultants, Inc.

Cost Accounting Period Beginning

1-Oct-08

Cost Accounting Period Ending

30-Sep-09

Allocation Base

choose Direct Labor Payroll \$ \$ 350,000.00

or Direct Labor Hours # 7,000.00

Indirect Payroll (administrative staff)

18,000.00

subtract any admin staff charged as

Payroll Taxes

1,440.00

a direct cost above

Vacation

692.31

Holiday

385.71

Sick Leave

-

Pensions

2,016.00

do not include any fringe costs charged as

22,534.02

a direct cost above

Other Operating Expenses

35,000.00

Minus Bad debts and Losses

500.00

Sec. 31.205-3 Bad debts, Sec. 31.205-23 Losses on other contracts.

Minus Entertainment Costs

3,050.00

Sec. 31.205-14 Entertainment costs.

Minus fines and penalties

200.00

Sec. 31.205-15 Fines, penalties, and mischarging costs.

Minus Lobbying, Political activity costs

340.00

Sec. 31.205-22 Lobbying and political activity costs.

Minus Costs of alcoholic beverages

450.00

Sec. 31.205-51 Costs of alcoholic beverages.

30,460.00

Net Allowable Expenses

52,994.02

divided by allocation base

choose Equals Indirect Cost Rate % 15.1% of Direct Labor Costs

or Equals Indirect Cost Rate \$ per hour \$ 7.57 of Direct Labor hours

End of Indirect Cost Example

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[Summary Budget Tab](#)

Part III Payment Schedule

Agreement between
St. Martin Parish Police Jury
 and
Dewey, Cheatham & Howe Consultants, Inc.

data is populated from information provided from TASK tabs

Contract Payment as Reimbursable Costs

Contract Payment as a Price per Deliverable

The name of the TASK will replace Task # when cell C5 in each Task Tab is filled in

Conduct Surveys

Direct Labor Cost	est Hours	81	4,257.00
Travel Costs	est Miles	540	259.20
Contract Services or Materials Cost			540.00
Overhead Costs			642.81
Total Costs			5,699.00
Renumeration above allowable costs			451.00

Task: Conduct Surveys

Deliverable or Completed Work Product:	Three completed and tabulated surveys	
Quantity		3
Unit Price		\$ 2,050.00
Total Price		\$ 6,150.00

Complete Environmental Reviews

Direct Labor Cost	est Hours	45	2,833.88
Travel Costs	est Miles	-	-
Contract Services or Materials Cost			99.60
Overhead Costs			427.92
Total Costs			3,361.39
Renumeration above allowable costs			238.61

Task: Complete Environmental Reviews

Deliverable or Completed Work Product:	Three completed ERRs	
Quantity		3
Unit Price		\$ 1,200.00
Total Price		\$ 3,600.00

Conduct Labor Interviews

Direct Labor Cost	est Hours	30	1,326.60
Travel Costs	est Miles	540	259.20
Contract Services or Materials Cost			21.00
Overhead Costs			200.32
Total Costs			1,807.11
Renumeration above allowable costs			(1,807.11)

Task: Conduct Labor Interviews

Deliverable or Completed Work Product:	NO PRICE OFFERED Scope of work is too indefinite	
Quantity		0
Unit Price		\$ -
Total Price		\$ -

some service costs cannot be estimated accurately and can only be paid on a cost

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EXAMPLE: Price/Deliverable Billing Invoice

To: St. Martin Parish Police Jury	21-Jul-10
From: Dewey; Cheatam; & Howe Consultants inc.	
Reference: CDBG Disaster Recovery Project Drainage Project # 2	
Contract Task:	
Complete Environmental Review Record	
Unit Price	<u>\$ 1,200.00</u>
Deliverable:	
Environmental Review Record Drainage Project # 2	
Quantity of Deliverables	<u>1</u>
Total Billing	<u>\$ 1,200.00</u>

Cost Components of agreed upon Price

Senior Planner	
15 hrs @ \$62.98 hr =	\$ 944.70
+ Overhead @ 15.1 % =	\$ 142.65
= DL Cost	<u>\$ 1,087.35</u>
+ Postage, Printing, Mailing:1 ERR	\$ 33.20
= Total Cost	<u>\$ 1,120.55</u>
+ Profit	\$ 79.45
= Total Billing	<u>\$ 1,200.00</u>

Example: Cost Reimbursement Billing Invoice

To: St. Martin Parish Police Jury	21-Jul-10			
From: Dewey; Cheatam; & Howe Consultants inc.				
Reference: CDBG Disaster Recovery Project Drainage Project # 2				
Contract Task: Conduct Labor Interviews				
Direct Labor Charges	Quantities	Units	Rate	
Assistant Planner onsite interview session	3.5	hours	\$ 44.22	\$ 154.77
Senior Planner onsite interview session	2.5	hours	\$ 62.98	\$ 157.44
Assistant Planner compilation of data	1.5	hours	\$ 44.22	\$ 66.33
Subtotal Direct Labor hours	7.5			<u>\$ 378.54</u>
Mileage Costs				
Two trips to conduct interviews one way 34 mi	136	mileage @	\$ 0.48	<u>\$ 65.28</u>
Materials and Services costs				
Reproduction of interview forms	16	per unit @	\$ 0.35	<u>\$ 5.60</u>
Allowable Overhead				
Overhead @ percent Direct Labor cost	\$ 378.54	%DL @	15.10%	<u>\$ 57.16</u>
Total Reimbursable Costs for Task this Billing				<u>\$ 506.58</u>
Previous Billings for this Task:	Conduct Labor Interviews			<u>\$ 432.68</u>
Total Billings to Date for this Task				<u>\$ 939.26</u>

Cost Estimate of Task

Assistant Planner	
30 hrs @ \$44.22 hr =	\$ 1,326.60
+ Overhead @ 15.1 %	\$ 200.32
= DL Cost	<u>\$ 1,526.92</u>
Total Est. Miles Cost: 540 x \$.48 =	\$ 259.20
Est. Materials/Services cost	\$ 21.00
Total Estimated Cost of Task	<u>\$ 1,807.12</u>

COST COMPONENT DETAIL

Nothing in the following discussions should be interpreted as recommending the inclusion as direct costs any items normally treated as overhead costs in the firm's accounting or estimating system. 48 CFR Part 31 identifies general cost principles applicable to subagreements with profit-making commercial organizations. OMB Circulars A-122 and A-87 are cost principles for nonprofit organizations and state/local governments, respectively. Architect-engineer and construction contracts are also subject to 48 CFR Part 3 1.105.

Direct Labor

separately on an attachment. Incurrence of unanticipated overtime costs requires the approval of the recipient at the time of incurrence. If significant overtime is known to be needed at the time of completion of the cost review form, the reasons therefor, labor categories, rates and hours should be identified on an attachment. Also included is the cost of partner's or principal's time when they are directly engaged in services to be rendered under the subagreement. In case the full time of any employee is not to be devoted to work to be performed under the subagreement, only the cost of actual time to be applied should be included. The compensation of a partner or principal shall be included as direct cost only for the time that she/he is expected to be engaged directly in the performance of work under the subagreement and only if it is the firm's normal practice to charge such time directly to all jobs. The rate of compensation of a partner or principal shall be commensurate with the cost of employing another qualified person to do such work, but the salary portion shall not exceed the actual salary rate of the individual concerned. Distribution of profits shall not be included in the rate of compensation.

Enter the categories of professional or technical personnel necessary to perform each major element of work under the subagreement scope of services. Estimate hours worked for each category and extend them by the wage rates to be paid during the actual performance of the work. Current rates, adjusted for projected increases, if any, should be used for the actual categories of labor contemplated. AR projected increases should be supported by recent experience or established personnel policy.

Supporting records to be maintained by the contractor and which must be submitted or made available to OCD-DRU upon request include:

- a. The method of estimating proposed hours worked.
- b. The computation technique used in arriving at proposed labor rates.
- c. The specific documents, books, or other records used as factual source material to develop proposed hours worked and labor rates.
- d. Detailed rate computations which were used in computing the information submitted on the form.

Indirect costs

Indirect costs may consist of one or more pools of expenses which are grouped on the basis of the benefits accruing to the cost objectives represented by the distribution base or bases to which they are allocated. Since accounting practices vary, the use of particular groupings is not required. Neither is the use of any particular allocation base mandatory. However, it is mandatory that the method used results in an equitable allocation of indirect costs to cost objectives which they support.

Normally, the firm's accounting system and estimating practices will determine the method used to allocate overhead costs. The firm's established practices, if in accord with generally accepted accounting principles and PROVIDED THEY PRODUCE EQUITABLE RESULTS IN THE CIRCUMSTANCES, will generally be accepted.

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Proposed overhead rates should represent the firm's best estimate of the rates to be experienced during the subagreement period. They should be based upon recent experience and be adjusted for known factors which will influence experienced trends.

Common overhead groupings are overhead on direct labor and general and administrative expenses. The first grouping usually includes employment taxes, fringe benefits, holidays, vacation, idle time, bonuses, etc., applicable to direct labor. The second generally includes the remaining costs which because of their incurrence for common or joint objectives are not readily subject to treatment as direct costs. It is expected, however, that proposal groupings will correspond with the firm's normal method for accumulating indirect costs. No special categorization is required provided the results are realistic and equitable.

Direct salaries are the normal distribution base for overhead costs, but in some circumstances other bases produce more equitable results. As in the case of overhead costs groupings, the method to be used will depend upon the firm's normal practices and the equity of the results produced in the circumstances.

In the case of multi-branch firms, joint ventures, or affiliates, it is expected that overhead costs applicable to the specific location(s) where work is to be based on cost data from the most recent fiscal periods updated to reflect changes in volume of business or operations.

Enter the indirect cost pools normally used by the firm for allocation of indirect costs. Enter the indirect cost rate for each pool and extend each one by the rate base to which it applies to arrive at the estimated indirect costs to be incurred during the actual performance of the work. If the direct labor total is not used as the rate base for any of the indirect cost pools, the rate base used must be explained on an attached sheet.

Describe the firm's policies and practices for accumulating indirect costs. The indirect cost rate changes and the method used to compute the proposed rate or rates shall accompany the form. Include comment on the firm's policies regarding the pricing and costing of principal's time. The normal accounting treatment of principal's salaries, the annual amounts, and the hourly charge rate, if used, should be discussed.

Supporting records to be maintained by the contractor and which must be submitted or made available to the recipient or OCD-DRU upon request include:

- a. Detailed cost data showing overhead accounts, allocation bases, and rate computations for the preceding fiscal period. If more than six months of the current fiscal period have elapsed, cost data for this period (first six months) should be included.
- b. Company budgets, budgetary cost data, and overhead rate computations for future period(s).

Pier Diem Costs

The following items are illustrative of costs normally included in this category of costs:

- a. Travel costs, including transportation, lodging, subsistence, and incidental expenses incurred by personnel or consultants while in a travel status in connection with the performance of services required by the contract. The cost principles generally require the use of less than first class air accommodations and also limit the cost of private aircraft.
- b. Equipment, Materials, and Supplies
 - (1) Long distance telephone, telegraph and cable expenses to be incurred in connection with the performance of services required in connection with the contract.
 - (2) Reproduction costs including blueprints, black and white prints, ozalid prints, photographs, photostats, negatives, and express charges.
 - (3) Commercial printing, binding, artwork, and models.
- c. Subcontracts.

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d. Other. Direct costs, if any, not included above.

Enter all other direct costs proposed. Travel costs entered must be supported by an attachment which identifies the number of staff trips proposed and the estimated cost per staff trip for both local and long distance transportation. The number of days and the rate per day must be provided to support the per diem shown. Each subcontract and consultant agreement must be identified separately.

Supporting data to be maintained by the contractor and which must be submitted or made available to the recipient or OCD-DRU upon request include:

- a. Basis for other direct costs proposed.
- b. Factual sources of costs, rates, etc., used in computing proposed amount of each cost element.

Profit

- a. degree of risk,
- b. Nature of the work to be performed,
- c. Extent of firm's investment,
- d. Subcontracting of work, and
- e. Other criteria.

The Federal Acquisition Regulation cost principles applicable to subagreements with profit-making organizations (48 CFR Part 31.2 and 31.105) disallow certain types of costs which are sometimes incurred by firms in the normal conduct of their business. Examples of costs which are not allowed under these cost principles include, but are not limited to, entertainment, interest on borrowed capital, and bad debts. Because the Government considers "profit" to be the excess of price over allowable costs, such computation can indicate a higher profit estimate than the firm's experienced profit as it customarily computes it. The contractor may separately disclose to the recipient its customary computations.

Cost-Price Detail

(and instructions)

Community Name:	Grantee Name	← enter grantee name
Offeror:	Offeror/Contractor Name	← enter offeror/contractor name
Total Contract Cost Components		
Direct Labor Costs	-	
Travel Costs	-	
Contract Services or Materials Cost	-	
Overhead Costs	-	
Profit	-	
Total Costs	-	
Date: January 0, 1900		

Renumeration above allowable costs subject to negotiation
 ← enter date of submission by offeror

[no entries below - the information will be pulled from the Task Sheets]

Part III Payment Schedule

Agreement between
 Grantee Name
 and
 Offeror/Contractor Name

Contract Payment as Reimbursable Costs				Contract Payment as a Price per Deliverable as applicable			
Task One	TaskOne			Task: TaskOne			Deliverable or Completed Work Product:
	Direct Labor Cost	est Hours	-	-	Quantity	0	
	Travel Costs	est Miles	-	-	Unit Price	\$ -	
	Contract Services or Materials Cost		-	-	Total Price	\$ -	
	Overhead Costs		-	-			
	Total Costs		-	-			
	Renumeration above allowable costs		-	-			
Task Two	Conduct ERR			Task: Conduct ERR			Deliverable or Completed Work Product:
	Direct Labor Cost	est Hours	-	-	Quantity	0	
	Travel Costs	est Miles	-	-	Unit Price	\$ -	
	Contract Services or Materials Cost		-	-	Total Price	\$ -	
	Overhead Costs		-	-			
	Total Costs		-	-			
	Renumeration above allowable costs		-	-			
Task Three	Task Three			Task: Task Three			Deliverable or Completed Work Product:
	Direct Labor Cost	est Hours	-	-	Quantity	0	
	Travel Costs	est Miles	-	-	Unit Price	\$ -	
	Contract Services or Materials Cost		-	-	Total Price	\$ -	
	Overhead Costs		-	-			
	Total Costs		-	-			
	Renumeration above allowable costs		-	-			
Task Four	Task 4			Task: Task 4			Deliverable or Completed Work Product:
	Direct Labor Cost	est Hours	-	-	Quantity	0	
	Travel Costs	est Miles	-	-	Unit Price	\$ -	
	Contract Services or Materials Cost		-	-	Total Price	\$ -	
	Overhead Costs		-	-			
	Total Costs		-	-			
	Renumeration above allowable costs		-	-			
Task Five	Task 5			Task: Task 5			Deliverable or Completed Work Product:
	Direct Labor Cost	est Hours	-	-	Quantity	0	
	Travel Costs	est Miles	-	-	Unit Price	\$ -	
	Contract Services or Materials Cost		-	-	Total Price	\$ -	
	Overhead Costs		-	-			
	Total Costs		-	-			
	Renumeration above allowable costs		-	-			

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Community		Offeror	Offeror	Offeror	Offeror	Offeror
Name:	Grantee Name	name of offeror				
Offeror:	Offeror/Contractor Name					
Total Contract Cost Components						
Direct Labor Costs	-	-	-	-	-	-
Travel Costs	-	-	-	-	-	-
Contract Services or Materials Cost	-	-	-	-	-	-
Overhead Costs	-	-	-	-	-	-
Profit <small>enter number</small>	-	-	-	-	-	-
Total Costs	-	-	-	-	-	-
	2/15/2010					
	Date:					
		more/(less)	more/(less)	more/(less)	more/(less)	more/(less)
Task One						
One	Direct Labor Cost	-				
	Travel Costs	-				
	Contract Services or Materials Cost	-				
	Overhead Costs	-				
	Total Costs	-	-	-	-	-
		-	-	-	-	-
Task Two						
Two	Direct Labor Cost	-				
	Travel Costs	-				
	Contract Services or Materials Cost	-				
	Overhead Costs	-				
	Total Costs	-	-	-	-	-
		-	-	-	-	-
Task Three						
Three	Direct Labor Cost	-				
	Travel Costs	-				
	Contract Services or Materials Cost	-				
	Overhead Costs	-				
	Total Costs	-	-	-	-	-
		-	-	-	-	-
Task 4						
Four	Direct Labor Cost	-				
	Travel Costs	-				
	Contract Services or Materials Cost	-				
	Overhead Costs	-				
	Total Costs	-	-	-	-	-
		-	-	-	-	-
Task 5						
Five	Direct Labor Cost	-				
	Travel Costs	-				
	Contract Services or Materials Cost	-				
	Overhead Costs	-				
	Total Costs	-	-	-	-	-
		-	-	-	-	-

Cost-Price Detail

(and instructions)

Community: Grantee Name		Proposer: Offeror/Contractor Name		0-Jan-00	
COST Component Detail					
Task One:	Additional Description	Units			
TaskOne		0			
Direct Labor and other compensation		Estimated hours	Hourly Rate	Direct Cost per Task	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
		-	-	-	
Total Personnel Compensation		-		-	
Other Direct Costs					
Mileage Costs			Estimated Miles	@ \$ per mile	Mileage Costs
One way	Trips	0	\$ 0.48	-	
0	0				
0	0				
0	0				
0	0				
Per diem Costs			Estimated Travel Days	Per Diem rate	Per diem costs
			0	\$ -	-
Contract Services or Materials Cost		Description	# items, or units	Estimated Cost per item	Services or Materials Cost
			0	\$ -	-
			0	\$ -	-
			0	\$ -	-
			0	\$ -	-
			0	\$ -	-
			0	\$ -	-
Total Services or Materials cost					-
Total Direct Costs					-
Overhead Costs					
Choose One Method					
Rate X Direct Personnel hours			will automatically populate all other tabs		
Overhead Cost	see below	Overhead Hourly Rate	Overhead Cost		
Office supplies, services, rentals etc	\$ -	-	-		
Total Estimated Costs with rate x direct cost hours					-
Rate X % of Direct Labor Costs			will automatically populate all other tabs		
Overhead Cost	see below	Percent of Direct Labor Cost	Overhead Cost		
Office supplies, services, rentals etc	0.0%	0.0%	-		
Total Estimated Costs with rate as a percent of Direct Labor Cost					-
Price Detail					
Task:	Describe deliverable or work product				Units
TaskOne					0
Offered Price per task completion	\$ -	x units	Total Offered Price	\$ -	
					Profit