

Breakdown of Costs (BOC) Requirements

The BOC must include a detailed breakdown of the costs for each element of the services required under the Contract/WOC or amendment regardless of compensation method. Unless specified otherwise in the solicitation or Contract/WOC, the BOC must meet the following requirements:

- For each task, and each sub-task at any level, identify assigned job classifications and the estimated hours for each. Identify names of Key Personnel (and names of other assigned staff if requested by Agency) for the specified classifications.
- For each task, and each sub-task at any level, include an itemization of any rental equipment, flaggers, travel and other direct costs (ODCs) necessary for each task (estimates from vendors or other documentation of expenses shall be provided upon request).
- Except for Key Personnel identified in the Contract/WOC, prepare cost estimates using the average of the actual direct salary rates listed in the Escalated Salary Rate (ESR) schedules or using the applicable rates from Negotiated Billing Rate (NBR) schedules for each job classification to be used. Exceptions to using average direct salary rates may be approved by Agency (based on the specifics of the Contract/WOC) if it is not practicable to use average rates.
- The overhead, FCCM, and direct salary rates (or NBR rates if applicable) used for cost estimates may not exceed approved rates on file with Agency.
- Initial BOC should be submitted without profit included. Profit will be negotiated based on criteria in Agency's Profit Worksheet. The agreed-to profit will be applied to direct and indirect labor costs for Consultant and any subconsultants that have approved ESRs. Profit may not be applied to FCCM, ODCs, or NBRs (which are already inclusive of profit).
- If annual escalation is applicable, the annual escalation percentage may not exceed the rate included in Agency's BOC template posted on line at the time of Contract/WOC or amendment execution. The annual escalation is applied only to direct salary rates and shall not be applied to profit, overhead or NBRs.
- Consultant may not add an administrative mark-up to costs for ODCs or subcontractors.
- In addition to the detailed cost information required above, the final BOC must show a subtotal of all applicable hours, labor costs, profit and ODCs for each task and subtask; a total NTE for non-contingency tasks; and a total NTE for contingency tasks.
- **Contingency.** The costs for any contingency tasks must be excluded from costs for non-contingency tasks. In the segregated contingency section of the BOC, each contingency task must be shown as a separate line-item with the same detail as required for Consultant and subconsultants on non-contingency tasks. The total amount for each contingency task must include all labor, overhead, profit, and ODCs applicable to the task. ODCs applicable to contingency tasks may not be included with expenses for non-contingency tasks and must be listed in the line-item amount for each respective contingency task.
- **Subconsultants.** These BOC Requirements apply to elements of the work performed by subconsultants, if any. Cost detail for subconsultants must be in separate sections of the BOC and provide subtotal amounts for each subconsultant.

Which BOC Template to Use

If the estimate includes labor costs based on ESR rate schedules (or a mix of ESRs and NBRs), then prepare cost estimate using Agency's BOC or BOC-CPFF (Cost-Plus-Fixed-Fee) template, as applicable. If the estimate is based solely on NBR schedules, then the more streamlined "BOCnbr" template should be used. Consultant shall use the most current version of ODOT's standard BOC, BOC-CPFF or BOC-NBR templates, as applicable, which are provided for ease of use and consistency (available at:

<https://www.oregon.gov/odot/Business/Procurement/Pages/PSK.aspx>.) Use of an alternate format must be pre-approved by the ODOT Procurement Office and APM and must comply with the above BOC Requirements.