**BREAKDOWN OF COSTS (BOC) REVIEW CHECKLIST**

**for Contracts (Certified LPAs)**

|  |  |  |
| --- | --- | --- |
| Contract Number | #      |  |
| Amendment Number | #      |  |
| Reviewer |       |  |

**WHAT YOU NEED TO COMPLETE A BOC REVIEW**

[ ]  Final negotiated Statement of Work

[ ]  Breakdown of Costs (BOC) or Breakdown of Costs for Negotiated Billing Rates (BOC–NBR)

[ ]  Record of Negotiations (RoN) form

[ ]  [Approved](file://scdata2/OPOBillingRateData/AcceptedRates/Firm_ESR_NBR) billing rates schedules are available upon request from ODOTBillingRateUpdate@odot.oregon.gov.

* Consult with OPO Billing Rate Specialist for approval of rate increases or for approved rates for new consultants.

**GENERAL INFO ON BOC**

[ ]  **BOC Form**:

* Verify the template used is the version currently posted on [Certified Local Agency Resources for Consultant Selection](https://www.oregon.gov/odot/Business/Procurement/Pages/LPA.aspx)
* If BOC-NBR template was used, verify none of the consultants listed on the BOC-NBR have Escalated Salary Rates.

[ ]  **Contract Info**: Contract number and project name on BOC matches contract or amendment.

[ ]  **Task Numbers and Names**: All task numbers and names on BOC match Statement of Work.

[ ]  **Contingency Tasks**: Contingency task numbers and names in Statement of Work are listed in the contingency task section of BOC; separate from other tasks.

**TIPS FOR PRINTING BOC**

* Save BOC under a different name, so original doesn’t get inadvertently messed up.
* Set Print Area for columns A through all columns for prime consultant, including the Calculation Section for prime. Print as landscape on 11” x 17” paper.
* Hide all columns for prime consultant.
* Set Print Area for columns A through all columns for first sub-consultant, including the Calculation Section for first sub-consultant. Print.
* Hide all columns for first sub-consultant.
* Repeat for remaining sub-consultants. For last sub-consultant, include columns for Project Summary in the print range.

**INFO FOR EACH CONSULTANT**

[ ]  **Business Names**: Business name for prime and each applicable sub is listed on BOC.

[ ]  **Certification**: Refer to [COBID Certification Directory](https://oregon4biz.diversitysoftware.com/FrontEnd/VendorSearchPublic.asp) to verify DBE and MWESB certification status for each sub.

[ ]  **Committed DBE**: Verify a signed and scanned PDF of “[Committed DBE Breakdown and Certification form - AE](https://www.oregon.gov/ODOT/Business/OCR/Documents/CommitDBEae.xls)” has been received for each sub certified as DBE.
Follow instructions in [A&E Consultant Selection by Certified Local Agencies](https://www.oregon.gov/odot/Business/Procurement/DocsLPA/lpaAErequirements.pdf) for submittal to ODOT Office of Civil Rights (OCR).

**-ONLY FOR CONSULTANTS WITH ESCALATED SALARY RATES (ESR)**

[ ]  **Job Classifications** on BOC must correspond to job classifications on consultant’s ESR.

[ ]  **Direct Salary Rate** for each job classification on the BOC matches the average direct salary rate for the job classification for current year on the ESR.

* Exceptions approved by ODOT Contract Administrator must not exceed the ESR maximum direct salary rate for the job classification for the current year.

Multipliers Section

[ ]  **Accepted Overhead** does not exceed currently accepted overhead rate for each consultant.

[ ]  **Facilities Capital Cost of Money (FCCM)** does not exceed currently accepted FCCM rate for each consultant. (FCCM and overhead shall not be combined if separately approved.)

[ ]  **Negotiated Profit** matches the Agreed to Profit/Fee Percentage indicated on the Record of Negotiations form, section 7(d). Typically, Prime and all subs with ESR have the same profit rate, however you can agree to a lower profit rate that Prime has negotiated with their sub.

[ ]  **Annual Escalation Rate** – Must not be changed from rate on current BOC template (3.50%).

[ ]  **% of Budget:** (Optional) To calculate annual rate increase for a multiyear contract, estimated percent of services to be completed each year. Total for all year must equal 100%.

**-ONLY FOR CONSULTANTS WITH NEGOTIATED BILLING RATES (NBR)**

[ ]  **Job Classifications** on BOC correspond to job classifications on consultant’s NBR schedule.

[ ]  **Annualized Direct Salary Rate** amount entered for each job classification does not exceed the billing rate for that job classification on the currently approved NBR schedule.

[ ]  **Multipliers Section** must be 0% for all fields except **% of budget in Current Year** is 100%.

**LABOR HOURS**

[ ]  Spot check the estimated hours.

* Does there seem to be an excessive amount of hours for a task?
* Does there seem to be an excessive amount of hours charged against principal or senior job classifications?

If you find estimates that seem unreasonable, seek input from Agency’s Contract Administrator, Agency’s Project Manager or subject matter experts. Documented explanation is encouraged, but not required.

**CONSULTANTS WITH DIRECT EXPENSE ESTIMATES**

[ ]  Each consultant (prime or sub) that has Direct Expenses in the Calculation Section of the BOC must have a detailed breakdown of estimated non-labor direct expenses.

* Detailed breakdown is documented on appropriate Expense Detail worksheet in the BOC.
* Total amount of Direct Expenses for each task in the BOC Calculation Section must match total amount for each task on the Expense Detail worksheet.

[ ]  Confirm BOC does not include direct or indirect costs that are unallowable under 48 CFR
Part 31 – Federal Contract Cost Principles and Procedures

* Refer to the [Oregon Accounting Manual](https://www.oregon.gov/das/Financial/Acctng/Pages/oam.aspx) (OAM);
* [Non-travel related meals and refreshments, State Requirements](https://www.oregon.gov/das/Financial/Acctng/Documents/10.40.10.pdf);
* [Travel Reimbursements, State Requirements](https://www.oregon.gov/das/Financial/Acctng/Documents/40.10.00.pdf).

Examples of Other Direct Costs include but are not limited to:

* Lodging:
	+ - Check lodging rates against current GSA per diem chart.
		- High per diem rates: should include detail about location, number of nights, season, rate, etc., as appropriate to justify the higher rate.
* Mileage:
	+ - There should be some detail about number of miles, reason for trips, etc. as appropriate to justify the expense.
		- Estimated mileage costs must be based on the state's current mileage reimbursement rate.
* Airfare and Car Rental:
	+ - Check the compensation exhibit of the contract or price agreement for limitations.
* Equipment Rentals and other direct costs:
	+ - Check the compensation exhibit of the contract or price agreement for limitations.

**BOC FINAL REVIEW AND FOLLOW UP**

[ ]  Spot check formulas to make sure calculations are correct.

[ ]  Notify Agency’s Contract Administrator about discrepancies on the BOC that require correction.

[ ]  Agency’s Contract Administrator negotiates corrections and changes with prime consultant.