

COST/PRICE ANALYSIS DETAIL

The following information should be used as a guide to ensure required and appropriate documentation is obtained to support a proposed budget of the Subaward or hybrid PO on a Federal Contract.

- *Salaries/Wages:* Attach supporting documentation of the individual's actual base rate. If the proposed rate includes an escalation factor, identify that factor and attach the subcontractor's justification for its inclusion. Attach the subcontractor's justification for direct charging of administrative or clerical personnel. Supporting documentation for salaries and wages may include copies of payroll forms or reports. If such documentation is not available, the following certification signed by an authorized representative of the subcontractor/vendor will be required: "The salary and wage information provided is true and correct and represents the current and actual base rate of each individual proposed."
- *Fringe Benefits:* Attach supporting documentation for fringe benefits. Supporting documentation for fringe benefits may include a copy of the federally-negotiated fringe benefit rate agreement or a copy of the published rates. If such documentation is not available, the following certification signed by an authorized representative of the subcontractor/vendor will be required: "The fringe benefit information provided is true and correct and represents the current and actual fringe benefits of each individual proposed."
- *Consultants:* Identify the name, rate and number of hours/days for each Consultant. Determine that the purpose and costs are appropriate. Attach supporting documentation for the rates used. Attach written justification for rates exceeding the federally-authorized rate. Supporting documentation for Consultant rates may include a copy of the Consultant's published rates, or a statement signed by the Consultant indicating that the rate charged is the same as normally charged to others for the services provided.
- *Travel:* For each trip, provide the cost elements proposed for airfare, rental car, hotel, per diem, etc., as well as the purpose of the trip. Attach supporting documentation for each cost element such as published quotes for airfare, rental car, and hotel as well as a copy of the Subcontractor's/Vendor's current travel policy and procedures if available.
- *Materials and Supplies:* Attach supporting documentation for items with unit costs of \$500 or more. Attach justification for direct charge items such as office supplies, postage, local telephone costs, and memberships that are normally treated as indirect costs. Supporting documentation for materials and supplies with unit costs exceeding \$500 may include copies of published catalog prices or copies of previous expense vouchers.
- *Other Direct Costs:* Examples are computing services or time, communications, student fees, etc. Attach supporting documentation for rates and costs used.

- *Equipment:* Equipment means an article of nonexpendable, tangible, personal property having a useful life of more than two years and an acquisition cost that equals or exceeds \$5,000. Attach supporting documentation for each item. Supporting documentation for equipment may include copies of published catalog prices, vendor quotes, or copies of previous expense vouchers.
- *Profit or Fee:* Please explain/justify and attach supporting documentation as to why profit or fee is reasonable.
- *Indirect Costs or Overhead:* Attach a copy of the Subcontractor's/Vendor's Federally-negotiated Indirect Cost Rate Agreement. If the Subcontractor/Vendor does not have a rate agreement, sufficient information should be attached indicating how the rate used was determined and, if the rate was accepted and paid previously by a Federal agency, documentation to that effect should be provided.

Upload a completed cost/price analysis document for the subaward or hybrid PO in eResearch Proposal Management. (This does not apply to projects funded under federal grants, cooperative agreements, or non-federal projects.)