Supplier Training Excellence Program (STEP): Building and Submitting Compliant Proposals

September 18, 2025

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PIRA CHQ2025090368

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Travel and Other Direct Costs	Andrew
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Disclosures	Andrew
Audit	Andrew
Other Types of USG proposals	Kari

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Welcome!

- Today's training session is being presented by a group of Lockheed Martin Estimating/Pricer experts that prepare proposals each day.
- Our training session will provide an overview of how to develop a proposal following FAR 15.408 Table 15-2 when Truthful Cost or Pricing Data is required.
    - The training will discuss the FAR/DFARS requirements, provide example proposal artifacts and discuss how to support Defense Contract Audit Agency (DCAA) audits.
    - The training will break the proposal requirements into small chunks to ensure your business will successfully build an adequate, compliant proposal.
- Under the President's Executive Order, Restoring Common Sense to Federal Procurement, the Federal government is performing its first-ever comprehensive overhaul of the FAR.
    - Rewrite is being led by the FAR Council
    - The initiative will return the FAR to its statutory roots, rewrite it in plain language, and remove most non-statutory rules.
    - FAR 15 rewrite has not been released. Today's training based on current FAR Part 15

FAR Overhaul Website: https://www.acquisition.gov/far-overhaul/far-part-deviation-guide

DFARS Proposal Adequacy Checklist



FAR 215.408 Solicitation provisions and contract clauses: When the solicitation requires the submission of certified cost or pricing data, the contracting officer should include DFARS 252.215-7009, Proposal Adequacy Checklist, in the solicitation to facilitate submission of a thorough, accurate, and complete proposal.



DFARS 252.215-7009 Proposal Adequacy Checklist: The offeror shall complete the following checklist, providing location of requested information, or an explanation of why the requested information is not provided. In preparation of the offeror' s checklist, offeror may elect to have their prospective subcontractors use the same or similar checklist as appropriate.

The Rule implements a Proposal Adequacy Checklist clause that defines what is an adequate proposal submission. In order for the checklist to be actually submitted DFARS 252.215-7009 must be included in the RFP.

While the DFARS Proposal Adequacy Checklist is not always required, recommend always completing to ensure an adequate compliant proposal is being submitted. If you subcontract with Lockheed Martin, you will be required to Complete an F330 – Lockheed Martin's Proposal Adequacy Checklist

FAR 15.408 Table 15-2—Instructions for Submitting Cost/Price Proposals When Certified Cost or Pricing Data Are Required

- The requirement for submission of certified cost or pricing data is met when all accurate certified cost or pricing data reasonably available to the offeror have been submitted.
- **You must include an index, appropriately referenced, of all the certified cost or pricing data and information accompanying or identified in the proposal.**
- **You must submit with your proposal:**
  - **Certified cost and pricing data (as defined at FAR 2.101)**
  - **Information reasonably required to explain your estimating process**
    - The judgmental factors applied, and the mathematical or other methods used in the estimate
    - The nature and amount of any contingencies included in the proposed price

- **You must show the relationship between the contract line-item prices and the total contract price. Must attach cost-element breakdowns for each proposed line item in the format prescribed**
- **When more than one contract line item is proposed, you must also provide summary total amounts covering all line items for each element of cost**
- **Must identify costs that have been incurred for work performed before submission of a proposal**
- **A copy of forward pricing rates/factors if they have been agreed upon with Government representatives**
- **Prior to award resulting from the proposal, you must submit a Certificate of Current Cost or Pricing Data (FAR 15.406-2)**

Contract Pricing Proposal Coversheet

A Cover Sheet is required with each proposal submitted and must include all 11 items listed below:

Solicitation, contract, and/or modification number

Name and address of Offeror

Name and telephone number of point of contact

Name of Government contract administration office (if available)

Type of contract action

Proposed cost; profit or fee; and total

Whether the offer will use Government property, and, if so, what property

Whether the organization is subject to Cost Accounting Standards (CAS)

The following Required Certified Statement

Date of Submission

Name, title, and signature of authorized representative

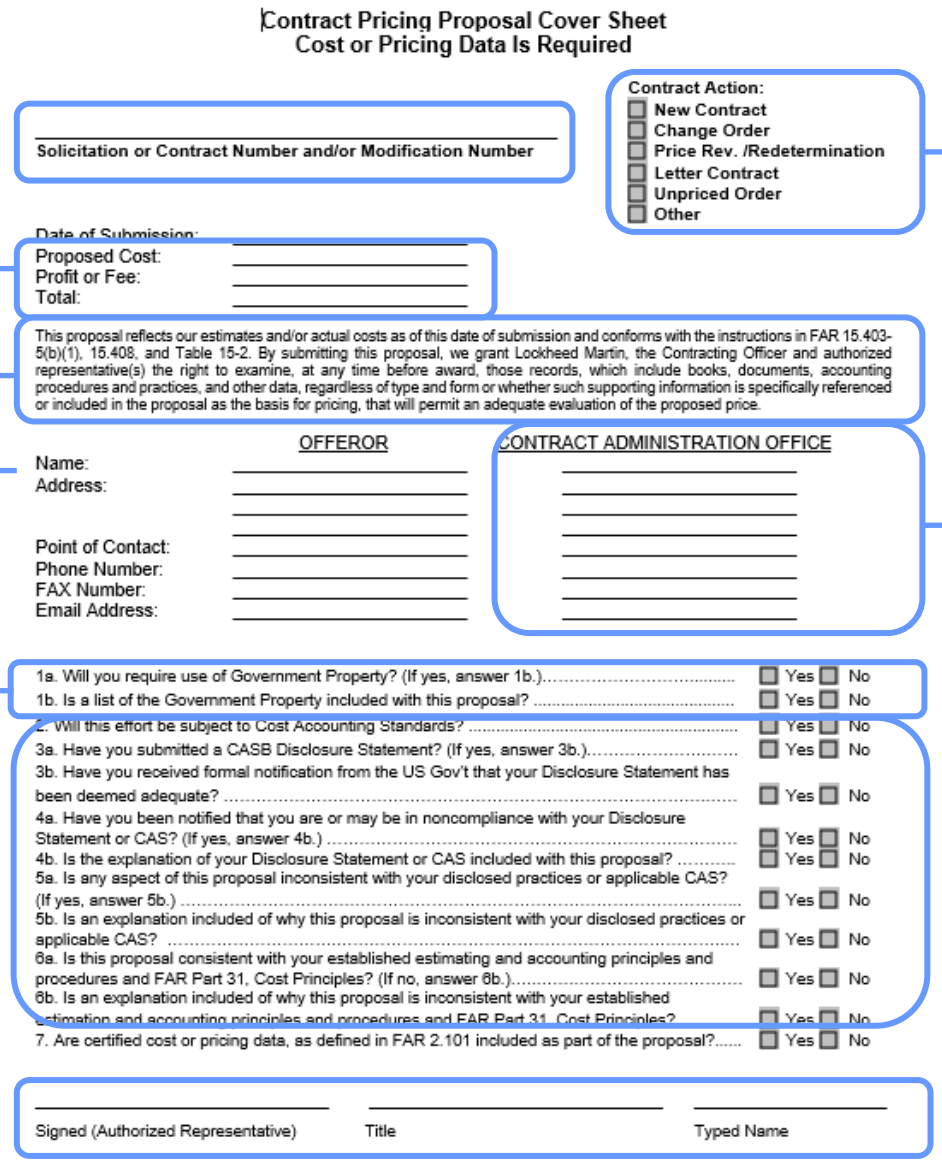
"This proposal reflects our estimates and/or actual costs as of this date and conforms with the instructions in FAR 15.403-5(b)(1) and Table 15-2. By submitting this proposal, we grant the Contracting Officer and authorized representative(s) the right to examine, at any time before award, those records, which include books, documents, accounting procedures and practices, and other data, regardless of type and form or whether such supporting information is specifically referenced or included in the proposal as the basis for pricing, that will permit an adequate evaluation of the proposed price. Cost or Pricing data, as defined in FAR 2.101, are included as part of this proposal."



This is primarily an administrative item and may be more efficient to fill out after the proposal is completed but before submitting to LM

The proposed cost, profit or fee, and total should be at the maximum quantity for the entire period of performance

Example Contract Pricing Proposal Coversheet



Contract Pricing Proposal Cover Sheet
Cost or Pricing Data Is Required

Solicitation or Contract Number and/or Modification Number

Contract Action:
- New Contract
- Change Order
- Price Rev. /Redetermination
- Letter Contract
- Unpriced Order
- Other

Date of Submission:
Proposed Cost:
Profit or Fee:
Total:

This proposal reflects our estimates and/or actual costs as of this date of submission and conforms with the instructions in FAR 15.403-5(b)(1), 15.408, and Table 15-2. By submitting this proposal, we grant Lockheed Martin, the Contracting Officer and authorized representative(s) the right to examine, at any time before award, those records, which include books, documents, accounting procedures and practices, and other data, regardless of type and form or whether such supporting information is specifically referenced or included in the proposal as the basis for pricing, that will permit an adequate evaluation of the proposed price.

	OFFEROR	CONTRACT ADMINISTRATION OFFICE
Name:		
Address:		
Point of Contact:		
Phone Number:		
FAX Number:		
Email Address:		

1a. Will you require use of Government Property? (If yes, answer 1b.) ☐ Yes ☐ No
1b. Is a list of the Government Property included with this proposal? ☐ Yes ☐ No
2. Will this effort be subject to Cost Accounting Standards? ☐ Yes ☐ No
3a. Have you submitted a CASB Disclosure Statement? (If yes, answer 3b.) ☐ Yes ☐ No
3b. Have you received formal notification from the US Gov't that your Disclosure Statement has been deemed adequate? ☐ Yes ☐ No
4a. Have you been notified that you are or may be in noncompliance with your Disclosure Statement or CAS? (If yes, answer 4b.) ☐ Yes ☐ No
4b. Is the explanation of your Disclosure Statement or CAS included with this proposal? ☐ Yes ☐ No
5a. Is any aspect of this proposal inconsistent with your disclosed practices or applicable CAS? (If yes, answer 5b.) ☐ Yes ☐ No
5b. Is an explanation included of why this proposal is inconsistent with your disclosed practices or applicable CAS? ☐ Yes ☐ No
6a. Is this proposal consistent with your established estimating and accounting principles and procedures and FAR Part 31, Cost Principles? (If no, answer 6b.) ☐ Yes ☐ No
6b. Is an explanation included of why this proposal is inconsistent with your established estimation and accounting principles and procedures and FAR Part 31, Cost Principles? ☐ Yes ☐ No
7. Are certified cost or pricing data, as defined in FAR 2.101 included as part of the proposal? ☐ Yes ☐ No

Signed (Authorized Representative) | Title | Typed Name

1. Solicitation, contract, and/or modification number

5. Type of contract

6. Proposed Cost; profit or fee; and total

9. Required FAR statement

2. Name and address of Offeror

3. Name and telephone number of Point of Contact

4. Name of Government contact Admin Office

7. Whether Government Property is Required

8. Whether the offeror is subject to Cost Accounting Standards

Item 4, Certified Cost or Pricing Data

11. Name, Title and signature

10. Date

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Cost Reports: FAR 15.408 Table 15-2 Required Cost Reporting

Cost Elements:

You must provide breakdowns for the following basic cost elements:

- Materials and Services
- Direct Labor
- Indirect Costs
- Other Costs
- Royalties
- Facilities Capital Cost of Money

There are exact formats prescribed in the FAR that **must** be followed. The report format must match the Type of Contract Action identified on the proposal cover sheet.

New Contract - Form A

Proposal NAME/NUMBER Date
FAR 15.408 Table 15-2

Cost Elements	Proposed Contract Estimated - Total Cost	Proposed Contract Estimated - Unit Cost	Reference
Labor cost	$ 8,000.00	0	Section 2
Material Cost	$ 65,000.00	0	Section 3
Other Direct Cost	$ 150.00	0	Section 4
Material Overhead	$ 3,250.00	0	Section 5
Labor Overhead	$ 400.00	0	Section 5
G&A	$ 15,360.00	0	Section 5
Total Cost	**$ 92,160.00**	0	
Cost of Money	$ 921.60	0	Section 5
Total Cost + COM	**$ 93,081.60**	0	Section 1
Fee	$ 11,169.79	0	Section 1
Price	**$ 104,251.39**	0	

Change Order – Form B

Proposal NAME/NUMBER Date
FAR 15.408 Table 15-2

Cost Elements	Estimated Cost of All Work Deleted	Deleted Work Already Performed	Net Cost to be Deleted	Cost of Work Added	Net Cost of Change	Reference
Labor cost	$ 2,000.00	$ 50.00	$ 1,950.00	$ 8,000.00	$ 6,050.00	Section 2
Material Cost	$ -	$ -	$ -	$ 65,000.00	$ 65,000.00	Section 3
Other Direct Cost	$ 50.00	$ -	$ 50.00	$ 150.00	$ 100.00	Section 4
Material Overhead	$ -	$ -	$ -	$ 3,250.00	$ 3,250.00	Section 5
Labor Overhead	$ 100.00	$ 2.50	$ 97.50	$ 400.00	$ 302.50	Section 5
G&A	$ 430.00	$ 10.50	$ 419.50	$ 15,360.00	$ 14,940.50	Section 5
Total Cost	**$ 2,580.00**	**$ 63.00**	**$ 2,517.00**	**$ 92,160.00**	**$ 89,643.00**	
Cost of Money	$ 25.80	$ 0.63	$ 25.17	$ 921.60	$ 896.43	Section 5
Total Cost + COM	**$ 2,605.80**	**$ 63.63**	**$ 2,542.17**	**$ 93,081.60**	**$ 90,539.43**	Section 1
Fee	$ 312.70	$ 7.64	$ 305.06	$ 11,169.79	$ 10,864.73	Section 1
Price	**$ 2,918.50**	**$ 71.27**	**$ 2,847.23**	**$ 104,251.39**	**$ 101,404.16**	

Price Rev./Redetermination – Form C

Proposal NAME/NUMBER Date
FAR 15.408 Table 15-2

	Cutoff Date	Number of Units Completed	Number of Units to be Completed	Contract Amount - Target Cost	Redetermination Proposal Amount at Total Cost w/COM	Difference
	Field 1	Field 2	Field 3	Field 4	Field 5	Field 6
		10	$ -	$ 200,000.0	$ 104,251.39	$ 95,748.6

Cost Elements	Incurred Cost - Preproduction	Incurred Cost - Completed Units	Incurred Cost - Work in Progress	Total Incurred Cost	Estimated Cost to Complete	Estimated Total Cost	Reference
Field 7	Field 8	Field 9	Field 10	Field 11	Field 12	Field 13	Field 14
Labor cost	$ -	$ 8,000.00	$ -	$ 8,000.00	$ -	$ 8,000.00	Section 2
Material Cost	$ -	$ 65,000.00	$ -	$ 65,000.00	$ -	$ 65,000.00	Section 3
Other Direct Cost	$ -	$ 150.00	$ -	$ 150.00	$ -	$ 150.00	Section 4
Material Overhead	$ -	$ 3,250.00	$ -	$ 3,250.00	$ -	$ 3,250.00	Section 5
Labor Overhead	$ -	$ 400.00	$ -	$ 400.00	$ -	$ 400.00	Section 5
G&A	$ -	$ 15,360.00	$ -	$ 15,360.00	$ -	$ 15,360.00	Section 5
Total Cost	**$ -**	**$ 92,160.00**	**$ -**	**$ 92,160.00**	**$ -**	**$ 92,160.00**	
Cost of Money	$ -	$ 921.60	$ -	$ 921.60	$ -	$ 921.60	Section 5
Total Cost + COM	**$ -**	**$ 93,081.60**	**$ -**	**$ 93,081.60**	**$ -**	**$ 93,081.60**	Section 1
Fee	$ -	$ 11,169.79	$ -	$ 11,169.79	$ -	$ 11,169.79	Section 1
Price	**$ -**	**$ 104,251.39**	**$ -**	**$ 104,251.39**	**$ -**	**$ 104,251.39**	

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Cost Reports – Cost Element CY Summary

Element of Cost	2025	2026	Grand total	References
Hours	158	242	400	Section 3.0
Labor Cost	$ 6,950	$ 11,877	$ 18,826	Section 3.0
Material Cost	$ 140,000	$ 160,000	$ 300,000	Section 5.0
Subcontractor Cost	$ 3,070,000	$ 12,000,000	$15,070,000	Section 6.0
Travel Cost	$ 1,500	$ 4,500	$ 6,000	Section 7.0
IWTA Cost	$ -	$ -	$ -	Section 4.0
Other Direct Costs	$ 6,708	$ 13,485	$ 20,192	Section 7.0
Fringe	$ 2,011	$ 4,067	$ 6,078	Section 8.0
Overhead	$ 49,997	$ 198,284	$ 248,281	Section 8.0
G&A	$ 2,835	$ 5,546	$ 8,381	Section 8.0
Subtotal Cost	$ 3,280,000	$ 12,397,758	$15,677,758	
FCCOM	$ 1,726	$ 7,617	$ 9,343	Section 8.0
Total Cost	**$ 3,281,726**	**$ 12,405,375**	**$15,687,101**	
Fee/Profit	$ 328,000	$ 1,239,776	$ 1,567,776	Section 1.4
Total Price	**$ 3,609,726**	**$ 13,645,151**	**$17,254,877**	

FAR 15.408, Table 15-2, Section I Paragraphs D and E

DFARs Question 10

Cost reporting by Element of Cost (EOC) is required, inclusive of indexing to supporting documentation in the CV.

***Note the rates in this example are sample rates**

Cost Reports – Cost Element CLIN Summary

Element of Cost	CLIN 0001	CLIN 0002	Grand Total	References
Hours	200	200	400	Section 3.0
Labor Cost	$ 9,413	$ 9,413	$ 18,826	Section 3.0
Material Cost	$ 150,000	$ 150,000	$ 300,000	Section 5.0
Subcontractor Cost	$ 7,535,000	$ 7,535,000	$ 15,070,000	Section 6.0
Travel Cost	$ 3,000	$ 3,000	$ 6,000	Section 7.0
IWTA Cost	$ -	$ -	$ -	Section 4.0
Other Direct Costs	$ 10,096	$ 10,096	$ 20,192	Section 7.0
Fringe	$ 3,039	$ 3,039	$ 6,078	Section 8.0
Overhead	$ 124,141	$ 124,141	$ 248,281	Section 8.0
G&A	$ 4,190	$ 4,190	$ 8,381	Section 8.0
Subtotal Cost	$ 7,838,879	$ 7,838,879	$ 15,677,758	
FCCOM	$ 4,671	$ 4,671	$ 9,343	Section 8.0
Total Cost	**$ 7,843,550**	**$ 7,843,550**	**$ 15,687,101**	
Fee/Profit	$ 783,888	$ 783,888	$ 1,567,776	Section 1.4
Total Price	**$ 8,627,438**	**$ 8,627,438**	**$ 17,254,877**	

FAR 15.408, Table 15-2 Section I Paragraphs D and E

DFARs Question 11

If you are proposing multiple Contract Line Item Numbers (CLINs) you must provide pricing summary by CLIN, by Cost Element

***Note the rates in this example are sample rates**

Cost Reports – Nonrecurring/Recurring

FAR Definition

Nonrecurring costs means those costs which are generally incurred on a one-time basis and include such costs as plant or equipment relocation, plant rearrangement, special tooling and special test equipment, preproduction engineering, initial spoilage and rework, and specialized work force training.

Recurring costs means costs that vary with the quantity being produced, such as labor and materials.

Proposal Number: XXX		Lockheed Martin		
Proposal Name: XXX		Nonrecurring Report		
Date	XX/XX/XXXX			
Time	3:00:52 PM			
Rate Table:	XXXX			
	XXXX			
		NRE	**REC**	**Total**
Hours		174	226	400
Labor		$ 7,010	$ 11,817	$ 18,826
Material		$ 300,000	$ -	$ 300,000
Subcontract		$ 15,070,000	$ -	$ 15,070,000
Travel		$ 6,000	$ -	$ 6,000
IWTA		$ -	$ -	$ -
Other Direct Costs		$ 18,671	$ 1,521	$ 20,192
Fring		$ 2,642	$ 3,436	$ 6,078
Overhead		$ 244,845	$ 3,436	$ 248,281
G&A		$ 3,172	$ 5,209	$ 8,381
Subtotal Cost		$ 15,652,340	$ 25,419	$ 15,677,758
Total FCCOM		$ 9,059	$ 283	$ 9,343
Total Cost		**$ 15,661,399**	**$ 25,702**	**$ 15,687,101**
Fee/Profit		$ 1,565,234	$ 2,542	$ 1,567,776
Price		**$ 17,226,633**	**$ 28,244**	**$ 17,254,877**

FAR 15.408, Table 15-2, Section I, Paragraph C(1)
FAR 2.101, "Cost or pricing data"

DFARs Question 4

***Note the rates in this example are sample rates**

Cost Reports – Incurred Actuals

Proposal:	STEP Proposal Example, Ver. 0		**Proposal Number:**
RFQ Ref.:		**Actuals Report**	**Date:** 9/11/2025
Proposal Manager:			**Time:** 2:11:52 PM
Rate Tables:			**Page:**
		Full Disclosure	**Period of Performance: 09/2025 - 12/2026**
			Fiscal Year: (Jan through Dec)

Total: Actuals

	2025				Total	
Resource - Description	**Hours**	**Base**	**Rate**	**Cost**	**Hours**	**Cost**
Labor						
Indirect Rate 1 - Labor		100	$2.00	200		200
Indirect Rate 2 - Labor		24	$0.25	6		6
Indirect Rate 3 - Labor		100	$0.05	5		5
Indirect Rate 4 - Labor		100	$0.25	25		25
JR Engineer	24		$30.20	725	24	725
Senior Engineer	76		$45.00	3,420	76	3,420
Total Labor	100			4,381	100	4,381
Material						
MAT$ - Material Dollars		100,000	$1.00	100,000		100,000
Total Material				100,000		100,000
Subcontractor						
SUB$2 - Subcontracts		70,000	$1.00	70,000		70,000
Total Subcontractor				70,000		70,000
Other						
Indirect Rate 5 - Non Labor		76	$3.00	228		228
Indirect Rate 1 - Non Labor		100	$2.00	200		200
Indirect Rate 2 -Non Labor		24	$0.05	1		1
Indirect Rate 3 - Non Labor		100	$0.01	1		1
Indirect Rate 4 -Non Labor		100	$0.14	14		14
ODC$ - ODC $		3,000	$1.00	3,000		3,000
Total Other				3,444		3,444
Direct Cost				177,825		177,825
Direct $ + Escal				177,825		177,825
Fring Rate 1				1,278		1,278
Subt Fringe Rate				1,278		1,278
Tot Fringe Benefits				1,278		1,278
OH Rate 1				913		913
OH Rate 2				256		256
OH Rate 3				2,550		2,550
Subt OH Rate				3,718		3,718
Total Overhead				3,718		3,718
G&A Rate 1				1,789		1,789
Tot General & Admin				1,789		1,789
Subtotal Cost				184,610		184,610
FCCOM Rate 1				37		37
FCCOM Rate 2				18		18
FCCOM Rate 3				85		85
FCCOM Rate 4				22		22
Grand Total FCCOM				162		162
Total Cost				184,772		184,772
Fee/Profit				18,461		18,461
Total Price				203,233		203,233

FAR 15.408, Table 15-2 Section I Paragraph F

DFARs Question 12

"Actuals" are work already started on the contract you are proposing and must be incorporated into your proposal. Actuals may include Labor, Material/Subcontracts, Travel and Other Direct Costs (ODCs)

When actuals are being proposed, a Cost Report identifying actual costs already performed is provided in the Cost Volume (CV).

***Note the rates in this example are sample rates**

Cost Reports – Annual Cost Breakdown Report

Proposal:	STEP Proposal			**Proposal Number:**			
RFQ Ref.:		**SSC Annual Cost Breakdown Report**		**Date:**	9/11/2025		
Proposal Manager:				**Time:**	12:54:45 PM		
Rate Tables:				**Page:**			
		Full Disclosure			**Period of Performance: 09/2025 - 12/2026**		
					Fiscal Year: (Jan through Dec)		
SUMMARY PAGE		**2025**		**2026**		**Total**	
Resource - Description	**Hours**	**Cost**	**Hours**	**Cost**		**Hours**	**Cost**
Labor							
Indirect Rate 1 - Labor		316		726			1,042
Indirect Rate 2 - Labor		9		31			40
Indirect Rate 3 - Labor		8		15			22
Indirect Rate 4 - Labor		40		121			161
JR Engineer	36	1,087	62	1,984		98	3,071
Senior Engineer	122	5,490	180	9,000		302	14,490
Total Labor	158	6,950	242	11,877		400	18,826
Material							
MAT$ - Material Dollars		140,000		160,000			300,000
Total Material		140,000		160,000			300,000
Subcontractor							
SUB$1 - Subcontracts		3,000,000		12,000,000			15,000,000
SUB$2 - Subcontracts		70,000					70,000
Total Subcontractor		3,070,000		12,000,000			15,070,000
Other							
Indirect Rate 5 - Non Labor		366		720			1,086
Indirect Rate 1 - Non Labor		316		726			1,042
Indirect Rate 2 -Non Labor		2		6			8
Indirect Rate 3 - Non Labor		2		4			5
Indirect Rate 4 -Non Labor		22		29			51
ODC$ - ODC $		6,000		12,000			18,000
Total Other		6,708		13,485			20,192
Travel							
Travel$ - Travel		1,500		4,500			6,000
Total Travel		1,500		4,500			6,000
Direct Cost		3,225,157		12,189,861			15,415,018
Direct $ + Escal		3,225,157		12,189,861			15,415,018
Fringe Rate 1 Base		6,950		11,877			18,826
Fring Rate 1	0.289434	2,011	0.342416	4,067		0.322858	6,078
Subt Fringe Rate		2,011		4,067			6,078
Tot Fringe Benefits		2,011		4,067			6,078
OH Rate Base 1		5,853		9,862			15,715
OH Rate 1	0.250000	1,463	0.300000	2,958		0.281376	4,422
OH Rate Base 2		1,096		2,015			3,111
OH Rate 2	0.350000	384	0.380000	766		0.369430	1,149
OH Rate Base 3		3,210,000		12,160,000			15,370,000
OH Rate 3	0.015000	48,150	0.016000	194,560		0.015791	242,710
Subt OH Rate		49,997		198,284			248,281
Total Overhead		49,997		198,284			248,281
G&A Rate Base 1		6,950		11,877			18,826
G&A Rate 1	0.407887	2,835	0.466966	5,546		0.445157	8,381
Tot General & Admin		2,835		5,546			8,381
Subtotal Cost		3,280,000		12,397,758			15,677,758
FCCOM Rate Base 1		5,853		9,862			15,715
FCCOM Rate 1	0.010000	59	0.020000	197		0.016275	256
FCCOM Rate Base 2		1,096		2,015			3,111
FCCOM Rate 2	0.025000	27	0.026000	52		0.025648	80
FCCOM Rate Base 3		3,210,000		12,160,000			15,370,000
FCCOM Rate 3	0.000500	1,605	0.000600	7,296		0.000579	8,901
FCCOM Rate Base 4		6,950		11,877			18,826
FCCOM Rate 4	0.005000	35	0.006000	71		0.005631	106
Grand Total FCCOM		1,726		7,617			9,343
Total Cost		3,281,726		12,405,375			15,687,101
Fee/Profit Base		3,280,000		12,397,758			15,677,758
Fee/Profit	0.100000	328,000	0.100000	1,239,776		0.100000	1,567,776
Total Price		3,609,726		13,645,151			17,254,877

FAR 15.408, Table 15-2, Section II Paragraph B

DFARs Question 23

***Note the rates in this example are sample rates**

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Cost Reports – Facilities Capital Cost of Money (FCCOM)

- Facilities Capital Cost of Money (FCCOM) is the cost of employing capital when investing in facilities or assets that benefit the government
- DD1861 reports shows the breakdown of FCCOM

***Note the rates in this example are sample rates**

DD 1861 Form Example

CONTRACT FACILITIES CAPITAL COST OF MONEY					OMB No. 0704-0267 OMB approval expires Jul 31, 2007
The public reporting burden for this collection of information is estimated to					
PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THIS ADDRESS.					
RETURN COMPLETED FORM TO YOUR CONTRACTING OFFICIAL.					
1. CONTRACTOR NAME			2. CONTRACTOR ADDRESS		
Lockheed Martin			12257 S. Wadsworth Blvd.		
3. BUSINESS UNIT					
			Littleton, Colorado 80125-8504		
4. RFP/CONTRACT PIIN NUMBER			5. PERFORMANCE PERIOD		
			FY: 2025 - 2026		
6. DISTRIBUTION OF FACILITIES CAPITAL COST OF MONEY					
POOL a.	ALLOCATION BASE b.	FACILITIES CAPITAL COST OF MONEY c. FACTOR (1)		AMOUNT (2)	
OHDE VNET	15,715	0.016275		256	
FCCOM Hunt	3,111	0.025648		80	
FCCOM G&A	18,826	0.005631		106	
FCCOM Proc	15,370,000	0.000579		8,901	
d. TOTAL				9,343	
e. TREASURY RATE				4.625%	
f. FACILITIES CAPITAL EMPLOYED				202,001	
(TOTAL DIVIDED BY TREASURY RATE)					
7. DISTRIBUTION OF FACILITIES CAPITAL EMPLOYED					
	PERCENTAGE a.	AMOUNT b.			
(1) LAND	0.205%	414			
(2) BUILDINGS	49.392%	99,773			
(3) EQUIPMENT	50.403%	101,815			
(4) FACILITIES CAPITAL EMPLOYED	100.000%	202,001			

FAR 15.408, Table 15-2, Section II Paragraph F

DFARs Question 29

*FCCOM is not required to be proposed especially with Small Business which do not have a large physical footprint.

Excessive Pass-Through Costing Report

Requirement: Addresses DFARS 252.215-7009 Proposal Adequacy Checklist **question #36**

Purpose: to identify if greater than 70% of Proposed Total Cost is material/subcontractor content and help USG determine bidding entity value add.

- If true – include the report and a value statement.
- If false – state: report is not applicable as the company does not intend to subcontract more than 70% of the effort.

For new proposals: an excessive pass-through report only needs to be generated when the direct material and subcontracts value is greater than 70% burdened Total Cost

For modification/change order proposals: It is not applicable to calculate excessive pass through on a contract modification/change order proposals since in accordance with FAR 52.215-23, excessive pass through is measured during the execution of the contract

Equation: $\frac{Direct\ material\ cost}{Total\ Proposed\ Cost} = Material\ \%\ of\ Total\ Proposed\ Cost$

Excessive Pass-Through Costing Report

Proposal NAME/NUMBER	
Excessive Pass Through Report	
Resource	**Hours/Units**
Labor	
Eng1	100
Eng2	50
Total Labor	
Material	
Material1	
Total Material	
Other Direct Cost	
Freight	
Total ODC	
Direct Cost	
Material Overhead	
Labor Overhead	
G&A	
Total Cost	
Cost of Money	
Total Cost + COM	

- Mock excessive pass-through report included to left
- If material/subcontracts total ("Total Material" value in example) is greater than 70% total proposed costs ("Total Cost" in example) include the report, and it is required to include a *value statement*.
- Value statement should demonstrate to the USG what value the bidding entity is providing over and above material value that the USG could not obtain if they directly source the material. Such as:
  - Impact on time savings & schedule management
  - Impact on cost savings
  - Impact on quality control/enhancement
  - Reduced administrative burden to the USG

Cost Reports – Summaries of Labor hours, Material costs and Other Direct Costs (ODC)

Labor Summary

Labor Summary				Calendar Year (CY)		
CLIN	WBS	BOE Title	Labor Code	2025	2026	Grand Total
0001	1.1.1	Labor BOE	JR Engineer	18	31	49
			Senior Engineer	61	90	151
0001 Total				79	121	200
0002	2.1.1	Labor BOE	JR Engineer	18	31	49
			Senior Engineer	61	90	151
0002 Total				79	121	200
Grand Total				**158**	**242**	**400**

Material Summary

Material Summary				Calendar Year (CY)		
CLIN	WBS	BOE Title	Resource Code	2025	2026	Grand Total
0001	1.1.2	Non Labor	MAT$	$ 70,000	$ 80,000	$ 150,000
0001 Total				$ 70,000	$ 80,000	$ 150,000
0002	2.1.2	Non Labor	MAT$	$ 70,000	$ 80,000	$ 150,000
0002 Total				$ 70,000	$ 80,000	$ 150,000
Grand Total				**$ 140,000**	**$ 160,000**	**$ 300,000**

ODC Summary

Other Direct Costs (ODCs) Summary				Calendar Year (CY)		
CLIN	WBS	BOE Title	Resource Code	2025	2026	Grand Total
0001	1.1.2	Non Labor	ODC$	$ 3,000	$ 6,000	$ 9,000
0001	1.1.2	Non Labor	Travel$	$ 750	$ 2,250	$ 3,000
0001 Total				$ 3,750	$ 8,250	$ 12,000
0002	2.1.2	Non Labor	ODC$	$ 3,000	$ 6,000	$ 9,000
0002	2.1.2	Non Labor	Travel$	$ 750	$ 2,250	$ 3,000
0002 Total				$ 3,750	$ 8,250	$ 12,000
Grand Total				**$ 7,500**	**$ 16,500**	**$ 24,000**

Labor, Material and ODC Summary Tables are located in the Cost Volume (CV) within the section that speaks to each Element of Cost (EOC). The hours and costs can be mapped to the Total Cost Summary Reports within the Cost Report section of a CV and indexing will direct to each EOC section within the CV.

***Note the rates in this example are sample rates**

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Labor Basis of Estimates (BOE)

Describe the method to determine proposed labor hours for each proposed labor category

Be specific to labor hours

The Basis of Estimate needs a clear rationale for each proposed labor category

- Historical labor data, if applicable
- Similar to program or products
- Learning curves
- Engineering Estimates
- Cost Estimating Relationships (CERs)
- Standards
- Task descriptions

Labor BOEs need to address all types of discretely proposed labor categories

BA - Program Manager	
D3 realized 171 hours on the FY18-19 XRT production contract (J43023), which had a 6-month period of performance. The average rate was therefore approximately 57 hours per month. The program manager performs basic PMO activities including SDRL management and submission, daily progress meetings, financial/schedule performance review, supplier/customer interface, etc. D3 assumes a level rate of activity across the POP.	→ Actuals
EA - Senior Engineer	
D3 realized approximately 20,576 senior engineer hours on the FY18-19 XRT production contract (J43023). Because the senior engineer performs mostly a management function, D3 estimates this resource's labor on the basis of a support ratio applied to Engineering I, II and Drafting hours. On the FY18-19 contract, D3 realized 99,400 Engineer I, II and Drafting hours, so that the actual support rate was 20.7%. D3 has applied this support ratio to proposed Engineer I, II and Drafting hours proposed in each min, mid and max scenario. The senior engineer performs daily engineering review, management of lower level engineers, technical direction, trouble-shooting oversight, etc. D3 assumes a flat level of support throughout the POP.	→ Actuals
BD - Drafting	
D3 uses a parametric rate of 22 hours per drawing. Given that there are 100 engineering drawings for the XRS configuration, D3 estimates 2,200 hours for this effort. The XRS configuration represents the next generation of decelerometer. The Drafting resource is responsible for all drawing revisions, red lines, EDM loading and configuration management. D3's rate is an average of all programs over the last 10 years. Supporting data is available upon request.	→ CER
A1 - Assembly	
D3 realized approximately 66,670 Assembly hours for 100 units on the FY18-19 XRT production contract (J43023)--i.e. approximately 666.7 HPU. Prior to that effort, D3 realized 37,500 hours for a production of 50 XRT units (FY11 XRT; J34023). Given that there have been no production breaks, D3 believes that we are experiencing an 95.09% improvement curve. Our current build of 100 appears to continue along that slope Assembly time includes all floor touch-labor from production set-up through customer sign-off. Given the short lead times on purchased material, D3 has level-loaded Assembly hours across a 6-month POP. D3 also assumes that the differences between the NG-XRT and NG-XRS builds are insignificant from a production standpoint, so that no impact to HPU is estimated.	→ Actuals

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Bill of Material

A Consolidated Bill of Material (CBOM) is a roll up of all the individual material parts and services in the proposal. A CBOM is a consolidation of the individual line item Bill of Materials (BOMs)

- The CBOM is used to aggregate the quantity of material used, and evaluate if there are duplicate efforts in the acquisition
- Identify potential TINA suppliers
- Determines the price reasonability if the same material is used in multiple Work Breakdown Structures (WBS), Task Orders (TOs) or Contract Line Item Numbers (CLINs) and provides the basis for pricing
- Ensures uniformity and consistency among proposals
- Material estimating methodology needs to be supported and include rationale
  - Escalation
  - Other markups
- Material CBOM must reconcile to the Cost Element Breakdown

Consolidated Bill of Material

Part #	Desc.	QTY	Unit Price	total Price	Supplier	Basis
1.2	Screw	52	.54	$28.08	Hold Inc.	Invoice
45.d	Pump	8	$90.85	$726.80	Island Corp.	PO
6.A	Tire	4	$98.76	$395.04	Mars Inc.	Invoice
Total Material				**$1,149.92**		

Bill of Material - Part Y

Part #	Desc.	QTY	Unit Price	total Price	Supplier	Basis
1.2	Screw	5	$.54	$2.70	Hold Inc.	Invoice
45.d	Pump	8	$90.85	$726.80	Island Corp.	PO
Total Material				**$729.50**		

Bill of Material - Part X

Part #	Desc.	QTY	Unit Price	total Price	Supplier	Basis
6.A	Tire	4	$98.76	$395.04	Mars Inc.	Invoice
1.2	Screw	47	$.54	$25.38	Hold Inc.	Invoice
Total Material				**$420.42**		

CBOM support (PO History, Quotes, scrap, escalation, competitive bids, etc.) are to be submitted with proposal or provide a schedule showing expected submission date

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Bill of Material

A Consolidated Bill of Material (CBOM) needs to include the following 5 basic elements:

1. Item (Part Number and description)
2. Quantity (Unit of Measure)
   - If the contract Period of Performance exceeds one year, quantify annual spend and provide total effort summary
3. Source (Supplier)
   - Identify sub tier suppliers over applicable threshold
4. Cost Basis (negotiated/invoice prices, vendor quotes, average unit pricing, prior purchase history, long term agreements, etc.)
5. Price (Unit Price and Extended Cost)
   - Unit price on CBOM should tie to BOM, which should tie to support



FAR 15.403-1, effective July 2019, requires two or more responsible offerors, competing independently, to satisfy adequate competition

Bill of Material

Item Part #

Item Description

Supplier

Cost Basis

Unit Price

Extended Annualized Cost

Extended Period of Performance QTY

Extended Period of Performance Cost

Escalation Rate 3%

				2021			2022			Total QTY	Total Extended Cost
Part No	Description	Supplier	Source	Unit Cost	Qty (EA)	Ext. Cost	Per Unit	Qty (EA)	Ext. Cost		
1111-1	cable	A	Quote	$ 1,256.76	5	$ 6,283.80	$ 1,256.76	5	$ 6,283.80	10	$ 12,567.60
1111-2	screw	B	LTA	$ 156.79	5	$ 783.95	$ 156.79	5	$ 783.95	10	$ 1,567.90
1111-3	bolt	C	PO History	$ 2.50	46	$ 115.00	$ 2.58	46	$ 118.45	92	$ 233.45
1111-6	bolt	F	Quote	$ 459.36	5	$ 2,296.80	$ 459.36	5	$ 2,296.80	10	$ 4,593.60
1111-7	cable	G	LTA	$ 17.65	5	$ 88.25	$ 17.65	5	$ 88.25	10	$ 176.50
1111-8	screw	H	Standard	$ 3.25	5	$ 16.25	$ 3.35	5	$ 16.74	10	$ 32.99
2111-1	cable	A	Quote	$ 3,276.14	18	$ 58,970.52	$ 3,276.14	18	$ 58,970.52	36	$ 117,941.04
2111-2	screw	B	LTA	$ 87.89	18	$ 1,582.02	$ 87.89	18	$ 1,582.02	36	$ 3,164.04
2111-5	screw	G	LTA	$ 152.47	18	$ 2,744.46	$ 152.47	18	$ 2,744.46	36	$ 5,488.92
2111-6	bolt	H	Quote	$ 14.50	18	$ 261.00	$ 14.50	18	$ 261.00	36	$ 522.00
3111-1	cable	B	PO History	$ 43.67	23	$ 1,004.41	$ 44.98	23	$ 1,034.54	46	$ 2,038.95
3111-3	bolt	D	LTA	$ 129.98	23	$ 2,989.54	$ 129.98	23	$ 2,989.54	46	$ 5,979.08
3111-4	cable	E	Quote	$ 65.87	23	$ 1,515.01	$ 65.87	23	$ 1,515.01	46	$ 3,030.02
3111-5	screw	G	Standard	$ 0.98	23	$ 22.54	$ 1.01	23	$ 23.22	46	$ 45.76
3111-6	bolt	H	Quote	$ 29.99	23	$ 689.77	$ 29.99	23	$ 689.77	46	$ 1,379.54
4111-1	cable	A	Quote	$ 264.53	34	$ 8,994.05	$ 264.53	34	$ 8,994.05	68	$ 17,988.09
4111-5	screw	E	Standard	$ 0.25	34	$ 8.50	$ 0.26	34	$ 8.76	68	$ 17.26
4111-6	bolt	F	LTA	$ 142.45	34	$ 4,843.30	$ 142.45	34	$ 4,843.30	68	$ 9,686.60
4111-8	screw	H	PO History	$ 3.25	34	$ 110.50	$ 3.35	34	$ 113.82	68	$ 224.32
				Total		$ 93,319.67			$ 93,357.98		$ 186,677.65

CBOM Total

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Bill of Material

Identify sub tier suppliers over applicable threshold

If the total potential price of material procured from any one vendor exceeds The Truthful Cost or Pricing Data Act (TINA) threshold ($2.5M as of 10-1-25), supplier/subcontractor must conduct one of the three options:

- Cost Price Analysis
- Adequate competition, must provide evidence of receipt of competitive bids
- Commercial Item Determination (CID)
  - If a sub-tier supplier claims Commerciality, the Supplier will conduct a CID review and provide a robust CID report to Lockheed Martin with supporting documentation
  - Complete F335 form (if working with Lockheed Martin)

Schedule for Cost and Pricing Data

Sub-tier Supplier	Sub-tier Description	Type	Dollar Amount	Provided or Due Date
A/R Products	Aluminum Latches	CoPD	$2,947,082	30-Jul-20
GDO Lighting	Valve and lights	Competitive	$11,567,587	Provided
Vance tooling	Latches	CID	$4,541,822	01-Aug-20

Sub tier over the threshold:

Competitive quotes, CID and CoPD reports must be submitted with proposal. If not available, provide an estimate date when data will be provided

TINA Supplier Matrix

F335 Commercial Item Status

Subtier PCAM Template

Abstract of Offers

Travel & Other Direct Costs

- ODC Costs refer to direct costs that are not directly related to Labor or Material but are necessary to complete a project
- Examples: Travel, Equipment Rental or Purchase, Relocation, Taxes and Abatement, and Miscellaneous expenses (Office Supplies, Postage).
- ODC costs must be compliant with the RFP and Federal Acquisition Regulations (FAR).
- Proposal must clearly document the following:
  - Type of ODC
  - Basis of estimating, including assumptions, methodologies and data used to arrive at the estimate (IE. Actuals, escalation, quotes)
  - Clearly shows all calculations in the proposal and include backup as applicable.

Travel and Other Direct Costs

- Travel is just one component of Other Direct Costs (ODC).
- Should be discretely developed based on number of expected trips and travelers. This includes estimates by trip for airfare, hotel, car rental and M&IE.
- For Additional information regarding Travel please reference the Joint Travel Regulations website.
- The Joint Travel Regulations (JTR) implement policy and law to establish travel and transportation allowances for Uniformed Service members (i.e., Army, Navy, Air Force, Marine Corps, Space Force, Coast Guard, National Oceanic and Atmospheric Administration Commissioned Corps, and Public Health Service Commissioned Corps), Department of Defense (DoD) civilian employees, and others traveling at the DoD's expense.



Link to the Joint Travel Regulation Website

Building and Submitting Compliant Proposals – Indirect Cost

Direct Cost – Expenses incurred specifically for the execution of a particular contract

- Material used in production
- Labor of employees directly manufacturing, testing, shipping product
- Other direct costs

Indirect Cost – Everything else that considered a reasonable and necessary cost of doing business, EXCEPT *Unallowable Costs*, which are:

- Expenses the USG expressly refuses to reimburse as stated in the Federal Acquisition Regulations
- Expenses with no relationship to the effort required to produce contracted goods or services

Indirect Cost Accounting

- Indirect Costs are pooled into groupings reflecting a causal / beneficial relationship between the pooled cost and the base (direct or lower level indirect) cost to which it will be allocated.
- An organization may use as many or as few indirect cost pools as it logical and reasonable given the nature of the business and causal / beneficial relationships between direct and indirect costs. Generally:
  - Overhead Pools - Cost related to support of specific operations - Mfg, Engineering, Material Handling, etc.
  - General& Administrative Pools - Management, financial, and other expenses incurred for the general management of the business unit as a whole.
- Pooled expense are charged to USG contracts via an allocation rate: $ of pool expense per direct labor hour, $ of pool expense per $ of allocation base expense, etc
- The method of allocation of indirect costs to the cost base must ensure an equitable distribution of the pooled costs across all contracts / cost objectives
- Contractors with a significant volume of government contracts may request a Forward Pricing Rate Agreement (FPRA) with their contracting officer (CO). The CO will assess whether the effort to establish and monitor a FPRA is warranted given the volume and nature of the contractor's business with the government.

Building and Submitting Compliant Proposals – Indirect Cost Example

Indirect Manufacturing Expense Pool

Account	Total Expense	Unallowable	Claimed
Chief engineer Salary	120,000	-	120,000
Mfg Manager salary	75,000		75,000
Mfg Secretary Wages	65,000		65,000
Mfg Direct employee Absence Time	50,400		50,400
Mfg employee Payroll Taxes	22,000		22,000
Mfg employee Insurance	11,250		11,250
Employer 401K match Mfg Employees	55,000		55,000
Misc Mfg expense	2,300		2,300
Small tool purchases	1,600		1,600
Facility Costs			-
Rent	150,000		150,000
Property Tax	3,000		3,000
Utilities	8,500		8,500
Mfg Pool Expense Total			**564,050**
Direct Labor Cost			772,800
Mfg Overhead Rate			**72.99%**

General & Administrative Expense Pool

Account	Total Expense	Unallowable	Claimed
CEO Salary	138,000		138,000
Marketing Salaries	156,400		156,400
Admin Secretary Wages	59,800		59,800
legal fees	12,000		12,000
Accounting fees	8,500		8,500
Admin employee Absence Time	23,100		23,100
Admin employee Payroll Taxes	7,700		7,700
Admin employee Insurance	2,250		2,250
Employer 401K match Admin Employees	19,250		19,250
Advertising	50,000	48,000	2,000
Promotional Materials	5,000	5,000	-
Entertaining	7,500	7,500	-
Bad Debts	3,500	3,500	-
Interest	4,000	4,000	-
Income Tax			-
Local	1,200		1,200
State	2,000		2,000
Federal	3,800	3,800	-
G&A Expense Pool Total	**504,000**	**71,800**	**432,200**
Direct Labor Cost			772,800
Mfg Pool Expense			564,050
Direct Material			5,234,800
packing / Shipping			35,000
Direct Travel (Contract required meetings)			15,000
G&A Expense BASE (Total Mfg Direct Cost)			**6,621,650**
G&A Expense Pool Total			432,200
G&A Rate			**6.53%**

Direct Expense Charging to Contract from Time Cards/Pch Orders

	Contract A	Contract B	Contract C	Contract D	Total
Mfg / Eng Direct Labor	92,736	448,224	193,200	38,640	772,800
Direct Material	1,570,440	2,093,920	1,308,700	261,740	5,234,800
packing / Shipping	3,500	17,500	13,300	700	35,000
Direct Travel (Contract required meetings)	450	10,500	300	3,750	15,000
Total Direct Cost	**1,667,126**	**2,570,144**	**1,515,500**	**304,830**	**6,057,600**

Indirect Expense Allocations to Contract via Indirect Rates

Total Direct Cost	**1,667,126**	**2,570,144**	**1,515,500**	**304,830**	**6,057,600**
Overhead (72.99% of Direct Labor)	67,686	327,149	141,013	28,203	564,050
Total Mfg Direct Cost	**1,734,812**	**2,897,293**	**1,656,513**	**333,033**	**6,621,650**
G&A (6.53% of Total Mfg Direct Cost)	113,232	189,108	108,122	21,737	432,200
Total Cost	**1,848,044**	**3,086,401**	**1,764,634**	**354,770**	**7,053,850**

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Proposal Disclosures

- Disclosures applicable to each proposal are bid in the Rates / Factors section of the cost volume
- Disclosures are not limited to applicable disclosures bid in the Rates/Factor section of the Cost Volume, but also encompass any known activities that could have a material impact on costs, including but not limited to: CAS Non-Compliance, vendor quotations, Nonrecurring costs, information on changes in production methods and in production or purchasing volume, data supporting projections of business prospects and objectives and related operations costs, unit-cost trends such as those associated with labor efficiency, make-or-buy decisions, estimated resources to attain business goals, and information on management decisions that could have a significant bearing on costs.

FAR 15.408, Table 15-2, Section I, Paragraph C(1)
FAR 2.101, “Cost or pricing data”

DFARs Question 4

Building and Submitting Compliant Proposals – Audit

Purpose: Ensure the U.S. Government (taxpayers) is receiving value for the money being spent

- **Applicable Regulations:** Federal Acquisition Regulations (FAR) - applies to ALL U.S. Government Contracts; Cost Accounting Standards (CAS) - applies to contracts over specified thresholds, that are not covered by an exemption to CAS. There is an exemption for Small Businesses – refer to the U.S. Small Business Administration for more information

There are three types of Audit in relation to defense contracts

- **Accounting System Audits –** Must comply with applicable laws and regulations, produce reliable cost data, minimize risk of misallocation of cost and of mischarges, and ensure allocations are consistent and equitable
  - Standard Form 1408 (SF1408) is a list of the criteria the accounting system must meet
  - The DCAA Pre-award Survey of Prospective Contractor Accounting System Checklist is the form contractors use to introduce and explain their systems to DCAA
  - DCAA may audit to test any / all aspects of the accounting system that impact government contracts to ensure the accounting system produces consistently reliable data and that any allocations are equitable
- **Proposal Adequacy Audits–** DCAA May audit to test the reasonableness of proposal pricing, including (but not limited to) examinations of labor categories, direct labor rates, indirect cost pools, cost allocations, subcontracts, bases of estimate, other direct costs, and exclusion of unallowable costs
  - The basis and rationale for all proposed costs should be provided as part of the proposal so that the government can place reliance on the information as current, accurate, and complete
  - At time of proposal submittal, all elements of cost must be ready to be audited
- **Incurred Cost Submission Audits**
  - Focused on cost allowability and cost allocation
  - Completeness of required Incurred Cost Submission schedules

Building and Submitting Compliant Proposals – Audit

Dealing with DCAA Auditors

- **Be Prepared for the audit**
  - Research the FAR requirements and DCAA website to ensure you understand all requirements for financial reports and substantiation of processes and rate calculations
  - Have all required process descriptions and financial exhibits ready for the initial meeting
- Be patient and be prepared to teach your systems, processes, methods – they will know very little if anything of your business before they meet you.
- Respond quickly to requests - be prepared to provide accounting records as the auditor may want to test the systems and processes to ensure data flows as described in process descriptions
- Be ready with the backup and rationale for future projections of cost upon which pricing rates are based
- Disclose any changes to or deviations from stated processes and procedures, with rationale and corrective actions, if needed
- Disclose results of previous DCAA or any other financial audits
- Getting Advice from DCAA
  - An auditor can answer general questions related to the acquisition regulations
  - Auditors may also provide general advice on what constitutes an adequate submission
  - Contractors should look under the “Guidance” and “Checklist and Tools” tabs on DCAA’s website for guidance about the adequacy of their specific submission.

Building and Submitting Compliant Proposals – Audit

Useful Links and References:

https://www.lockheedmartin.com/en-us/suppliers/training.html
Recent Webinars, then

- From a DCAA Perspective Series: Breaking Into GovCon (slides)
- Indirect Costs (slides)
- Proposal Adequacy (slides)
- Far 15 Proposal Adequacy (slides)

https://www.sba.gov/federal-contracting/contracting-guide/size-standards/size-standards-tool

- https://www.dcaa.mil/Checklists-Tools/Pre-award-Accounting-System-Adequacy-Checklist/
- https://www.gsa.gov/reference/forms/preaward-survey-of-prospective-contractor-accounting-system
- https://www.acquisition.gov/browse/index/far
- https://www.dcaa.mil/

Proposal Adequacy:
FAR Part 15, table 15-2, DFARS 252.215-7009 Proposal Adequacy Checklist

Common Other Types of USG Proposals

Commercial – Sale of a product or services that is of a type customarily used by the general public or by nongovernmental entities for purposes other than governmental purposes, and (i) Has been sold, leased, or licensed to the general public; or (ii) Has been offered for sale, lease, or license to the general public. Follows FAR Part 12

Other Transaction Agreements – The OT authorities were created to give DoD the flexibility necessary to adopt and incorporate business practices that reflect commercial industry standards and best practices into its award instruments. These are not FAR based. Follow the Request for Proposal as requirements may vary.

Broad Agency Announcement (BAA) - A tool used by government agencies for acquisition of basic and applied research and that part of development not related to the development of a specific system or hardware procurement. Can be awarded to multiple companies. Many times require Truthful Cost or Pricing Data type proposal information.

Competitive – Sale of product or services where there is anticipated to be more than 1 respondent. Award criteria are listed in Request for Proposal (RFP). Directions for proposal submittal must be followed. If not respondent may be removed from competition.

Under Threshold – Value of proposal is less that Truthful Cost or Pricing Data threshold. RFP will indicate required deliverables.

Read RFP, understand RFP type and Provide requested deliverables