

ATTACHMENT A

DIRECT MATERIAL SUPPORTING DOCUMENTATION

Material is defined in FAR 31.205-26 as the raw material, parts, subassemblies, components and manufacturing supplies that actually become part of the end product. It may include the cost of inbound freight.

It does not include fixtures, mounting plates, special tooling or test equipment. Those costs are allowable and allocable to this effort but belong in lines 5-10 depending on the cost.

Quantity:

Provide a narrative explanation of the method used to calculate the pounds or kilograms needed.

Provide a mathematical calculation

Estimate may be based on your professional judgement based on similar part builds. Please explain.

Price per pound or kilogram:

Provide narrative explanation of the procurement of the powder. For example: how many sources were solicited, why you chose this powder vendor, is it a sole source item, are you required to purchase from machine manufacturer, did you have product in company stores from previous buy, is it a minimum order purchase? And so on.....

Provide copy of quote, invoice or inventory information.

This documentation will allow NCDMM to make a determination that the direct material costs are fair and reasonable.