

**BILLING INSTRUCTIONS FOR
COST-REIMBURSEMENT TYPE CONTRACTS (JAN 2015)**

General: During performance and through final payment of this contract, the contractor is responsible for the accuracy and completeness of data within the System for Award Management (SAM) database and for any liability resulting from the Government's reliance on inaccurate or incomplete SAM data.

The contractor shall prepare invoices/vouchers for reimbursement of costs in the manner and format described herein. FAILURE TO SUBMIT INVOICES/VOUCHERS IN ACCORDANCE WITH THESE INSTRUCTIONS MAY RESULT IN REJECTION OF THE INVOICE/VOUCHER AS IMPROPER.

Standard Forms: Reimbursement requests shall be submitted on the payee's letterhead, invoice/voucher, or on the Government's Standard Form 1034, "Public Voucher for Purchases and Services Other than Personal," and Standard Form 1035, "Public Voucher for Purchases Other than Personal--Continuation Sheet."

Electronic Invoice/Voucher Submissions: The preferred method of submitting invoices/vouchers is electronically to the U.S. Nuclear Regulatory Commission, via email to: NRCPayments@nrc.gov.

Hard-Copy Invoice/Voucher Submissions: If you submit a hard-copy of the invoice/voucher, a signed original and supporting documentation shall be submitted to the following address:

NRC Payments
U.S. Nuclear Regulatory Commission
One White Flint North
11555 Rockville Pike
Mailstop O3-E17A
Rockville, MD 20852-2738

Purchase of Capital Property: (*\$50,000 or more with life of 1 year or longer*) Contractors must report to the Contracting Officer, electronically, any capital property acquired with contract funds having an initial cost of \$50,000 or more, in accordance with procedures set forth in NRC Management Directive (MD).

Agency Payment Office: Payment will continue to be made by the office designated in the contract in Block 12 of the Standard Form 26, or Block 25 of the Standard Form 33, whichever is applicable.

Frequency: The contractor shall submit requests for reimbursement once each month, unless otherwise authorized by the Contracting Officer.

Enclosure

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Format: Invoices/Vouchers shall be submitted in the format depicted on the attached sample form entitled "Invoice/Voucher for Purchases and Services Other Than Personal". Alternate formats are permissible only if they address all requirements of the Billing Instructions. The instructions for preparation and itemization of the invoice/voucher are included with the sample form.

Task Order Contracts: The contractor must submit a separate invoice/voucher for each individual task order with detailed cost information. This includes all applicable cost elements and other items discussed in paragraphs (a) through (s) of the attached instructions. In addition, the invoice/voucher must specify the contract number, and the NRC-assigned task/delivery order number.

Billing of Costs after Expiration of Contract: If costs are incurred during the contract period and invoiced after the contract has expired, you must cite the period during which these costs were incurred. To be considered a proper expiration invoice/voucher, the contractor shall clearly mark it "EXPIRATION INVOICE" or "EXPIRATION VOUCHER".

Final invoices/vouchers shall be marked "FINAL INVOICE" or "FINAL VOUCHER".

Currency: Invoices/Vouchers must be expressed in U.S. Dollars.

Supersession: These instructions supersede previous Billing Instructions for Cost-Reimbursement Type Contracts (DEC 2014).

**BILLING INSTRUCTIONS FOR
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**INVOICE/VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL
(SAMPLE FORMAT - COVER SHEET)**

1. Official Agency Billing Office

NRC Payments
U.S. Nuclear Regulatory Commission
One White Flint North
11555 Rockville Pike
Mailstop O3-E17A
Rockville, MD 20852-2738

2. Invoice/Voucher Information

a. Payee's DUNS Number or DUNS+4. The Payee shall include the Payee's Data Universal Number (DUNS) or DUNS+4 number that identifies the Payee's name and address. The DUNS+4 number is the DUNS number plus a 4-character suffix that may be assigned at the discretion of the Payee to identify alternative Electronic Funds Transfer (EFT) accounts for the same parent concern.

b. Taxpayer Identification Number. The Payee shall include the Payee's taxpayer identification number (TIN) used by the Internal Revenue Service (IRS) in the administration of tax laws. (See IRS Web site:
[http://www.irs.gov/Individuals/International-Taxpayers/Taxpayer-Identification-Numbers-\(TIN\)](http://www.irs.gov/Individuals/International-Taxpayers/Taxpayer-Identification-Numbers-(TIN))).

c. Payee's Name and Address. Show the name of the Payee as it appears in the contract and its correct address. Where the Payee is authorized to assign the proceeds of this contract in accordance with the clause at Federal Acquisition Regulation (FAR) [52.232-23 Assignment of Claims](#), the Payee shall require as a condition of any such assignment, that the assignee shall register separately in the SAM database at <http://sam.gov> and shall be paid by EFT in accordance with the terms of this contract. See FAR [52.232-33 Payment by Electronic Funds Transfer-System for Award Management](#).

d. Contract Number. Insert the NRC contract number (including Enterprise-wide Contract (EWC)), GSA Federal Supply Schedule (FSS), Government-wide Agency Contract (GWAC) number, or Multiple Agency Contract (MAC) number, as applicable.

e. Task Order Number. Insert the task/delivery order number (If applicable). **Do not include more than one task order per invoice or the invoice may be rejected as improper.**

f. Invoice/Voucher. The appropriate sequential number of the invoice/voucher, beginning with 001 should be designated. Contractors may also include an individual internal accounting number, if desired, in addition to the 3-digit sequential number.

g. Date of Invoice/Voucher. Insert the date the invoice/voucher is prepared.

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- h. Billing Period. Insert the beginning and ending dates (day, month, and year) of the period during which costs were incurred and for which reimbursement is requested.
- i. Description of Deliverables. Provide a brief description of supplies or services, quantity, unit cost, and total cost.
- j. Work Completed. Provide a general summary description of the services performed or products submitted for the invoice period and specify the section or Contract Line Item Number (CLIN) or SubCLIN in the contract pertaining to the required deliverable(s).
- k. Shipping. Insert weight and zone of shipment, if shipped by parcel post.
- l. Charges for freight or express shipments. Attach prepaid bill if shipped by freight or express.
- m. Instructions. Include instructions to consignee to notify the Contracting Officer of receipt of shipment.
- n. For Indefinite Delivery contracts, the final invoice/voucher shall be marked "FINAL INVOICE" or "FINAL VOUCHER".
- o. Direct Costs. Insert the amount billed for the following cost elements, adjustments, suspensions, and total amounts, for both the current billing period and for the cumulative period (from contract inception to end date of this billing period).

(1) Direct Labor. This consists of salaries and wages paid (or accrued) for direct performance of the contract itemized as follows:

<u>Labor Category</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total</u>	<u>Cumulative Hours Billed</u>
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(2) Fringe Benefits. This represents fringe benefits applicable to direct labor and billed as a direct cost. Where a rate is used indicate the rate. Fringe benefits included in direct labor or in other indirect cost pools should not be identified here.

(3) Contractor-acquired property (\$50,000 or more). List each item costing \$50,000 or more and having a life expectancy of more than 1 year. List only those items of equipment for which reimbursement is requested. For each such item, list the following (as applicable): (a) an item description, (b) manufacturer, (c) model number, (d) serial number, (e) acquisition cost, (f) date of purchase, and (g) a copy of the purchasing document.

(4) Contractor-acquired property (under \$50,000), Materials, and Supplies. These are equipment other than that described in (3) above, plus consumable materials and supplies. List by category. List items valued at \$1,000 or more separately. Provide the item number for each piece of equipment valued at \$1,000 or more.

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(5) Premium Pay. This enumeration in excess of the basic hourly rate. (Requires written approval of the Contracting Officer.)

(6) Consultant Fee. The supporting information must include the name, hourly or daily rate of the consultant, and reference the NRC approval (if not specifically approved in the original contract).

(7) Travel. Total costs associated with each trip must be shown in the following format:

<u>Start Date</u>		<u>Destination</u>		<u>Costs</u>
From	To	From	To	\$

(Must include separate detailed costs for airfare, per diem, and other transportation expenses. All costs must be adequately supported by copies of receipts or other documentation.)

(8) Subcontracts. Include separate detailed breakdown of all costs paid to approved subcontractors during the billing period.

(9) Other Costs. List all other direct costs by cost element and dollar amount separately.

p. Indirect Costs (Overhead and General and Administrative Expense). Cite the formula (rate and base) in effect in accordance with the terms of the contract, during the time the costs were incurred and for which reimbursement is requested.

q. Fixed-Fee. If the contract provides for a fixed-fee, it must be reimbursed as indicated in the contract. Cite the formula or method of computation. Include this information as it applies to individual task orders as well.

(1) The NRC will withhold payment of 15 percent of the negotiated contract fixed-fee amount, not to exceed \$100,000.

(2) If the fee withholding amount has reached \$100,000, the contractor may resume billing the NRC for the balance of its fee under subsequent invoices for work completed.

(3) Any fee amounts withheld by the NRC will be paid to the contractor during contract closeout in increments, following the submission/settlement of indirect rate proposals in accordance with FAR 52.216-8, "Fixed Fee" (JUN 2011).

r. Total Amount Billed. Insert columns for total amounts for the current and cumulative periods.

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s. Adjustments. Insert columns for any adjustments, including outstanding suspensions for deficient or defective products or nonconforming services, for the current and cumulative periods.

t. Grand Totals.

3. Sample Invoice/Voucher Information

Sample Invoice/Voucher Information (Supporting Documentation must be attached)

This invoice/voucher represents reimbursable costs for the billing period from ____ through ____.

		<u>Amount Billed</u>	
		<u>Current Period</u>	<u>Cumulative</u>
(a)	<u>Direct Costs</u>		
(1)	Direct labor	\$ _____	\$ _____
(2)	Fringe benefits (% of direct labor)	\$ _____	\$ _____
(3)	Government property (\$50,000 or more)	\$ _____	\$ _____
(4)	Government property, Materials, and Supplies (under \$50,000 per item)	\$ _____	\$ _____
(5)	Premium pay (NRC approved overtime)	\$ _____	\$ _____
(6)	Consultants Fee	\$ _____	\$ _____
(7)	Travel	\$ _____	\$ _____
(8)	Subcontracts	\$ _____	\$ _____
(9)	Other costs	\$ _____	\$ _____
	Total Direct Costs:	\$ _____	\$ _____

(b) Indirect Costs (provide the rate information applicable to your firm)

(10)	Overhead ____ % of _____ (Indicate Base)	\$ _____	\$ _____
(11)	General and Administrative (G&A) ____ % of _____ (Indicate Base)	\$ _____	\$ _____
	Total Indirect Costs:	\$ _____	\$ _____

(c) Fixed-Fee:

- (12) Fixed-Fee Calculations:
- i. Total negotiated contract fixed-fee percent ____ and amount \$ _____
 - ii. 85% allowable fee amount \$ _____
 - iii. Cumulative fee billed on prior invoices \$ _____

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- iv. Fee due this invoice (*not to exceed 85% of fee earned based upon negotiated contract fee percentage*) \$_____

Note: The fee balance withheld by NRC may not exceed \$100,000.

	Total Fixed-Fee:	\$_____	\$_____
(d)	Total Amount Billed	\$_____	\$_____
(e)	Adjustments (+/-)	\$_____	\$_____
(f)	Grand Total	\$_____	\$_____

(The invoice/voucher format provided above must include information similar to that included below in the following to ensure accuracy and completeness.)

SAMPLE SUPPORTING INFORMATION

The budget information provided below is for format purposes only and is illustrative.

Cost Elements:

- 1) Direct Labor - \$2,400

<u>Labor Category</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total</u>	<u>Cumulative Hours Billed</u>
Senior Engineer I	100	\$14.00	\$1,400	975
Engineer	50	\$10.00	\$ 500	465
Computer Analyst	100	\$ 5.00	<u>\$ 500</u>	<u>320</u>
			\$2,400	1,760 hrs.

- 2) Fringe Benefits - \$480

Fringe @ 20% of Direct Salaries

<u>Labor Category</u>	<u>Salaries</u>	<u>Fringe Amount</u>
Senior Engineer I	\$1,400	\$280
Engineer	\$ 500	\$100
Computer Analyst	<u>\$ 500</u>	<u>\$100</u>
	\$2,400	\$480

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- 3) Government-furnished and contractor-acquired property (\$50,000 or more) - \$60,000

Prototype Spectrometer - item number 1000-01 = \$60,000

- 4) Government-furnished and contractor-acquired property (under \$50,000), Materials, and Supplies - \$2,000

10 Radon tubes @ \$110.00	=	\$1,100
6 Pairs Electrostatic gloves @ \$150.00	=	<u>\$ 900</u>
		\$2,000

- 5) Premium Pay - \$150

Walter Murphy - 10 hours @ \$10.00 Per Hour (Reg. Pay) = \$100 x 1.5 OT rate = \$150
(EX: Premium pay for this individual was approved and authorized under this contract by the NRC Contracting Officer by letter dated 6/1/2011.)

- 6) Consultants' Fee - \$100

Dr. Carney - 1 hour fully-burdened @ \$100 = \$100

- 7) Travel - \$2,640

(i) Airfare: (2 Roundtrip trips for 1 person @ \$300 per r/t ticket)

<u>Start Date</u>	<u>End Date</u>	<u>Days</u>	<u>From</u>	<u>To</u>	<u>Cost</u>
4/1/2011	4/7/2011	7	Philadelphia, PA	Wash, D.C.	\$300
7/1/2011	7/8/2011	8	Philadelphia, PA	Wash, D.C.	\$300

(ii) Per Diem: \$136/day x 15 days = \$2,040

- 8) Subcontracting - \$30,000

Company A	=	\$10,000
Company B	=	<u>\$20,000</u>
		\$30,000

(EX: Subcontracts for Companies A & B were consented to by the Contracting Officer by letter dated 6/15/2011.)

- 9) Other Costs - \$5,100

Honorarium for speaker at American Nuclear Society conference = \$5,000
Nuclear Planet Journal subscription fee = \$100

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10) Overhead Expense - \$41,148

Overhead @ 40% of Total Direct Costs

11) General and Administrative (G&A) Expense - \$22,784

G&A @ 20% of Total Costs, excluding subcontracts and consultants

12) Fixed-Fee - \$8,218

Fixed-Fee applied to Total Costs @ 5%

Fixed-Fee Calculations:

- i. Total contract fixed-fee \$100,000
- ii. 85% allowable fee \$85,000
- iii. Cumulative fee billed on prior invoices \$85,000
- iv. Fee due this invoice (*not to exceed 85% of fee earned based upon negotiated contract fee percentage*) \$8,218

Total Amount Billed	\$175,020
Adjustments (+/-)	<u>- \$8,218</u>
Grand Total	\$166,802