IPS FORM USER GUIDE

OCTOBER 2010 VERSION

EXCEL® 2007/2010

OHIO DEPARTMENT OF TRANSPORTATION

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I. INTRODUCTION

In 2010, The Ohio Department of Transportation (ODOT) worked in conjunction with the American Council of Engineering Companies (ACEC) to develop a revised Invoice and Project Schedule (IPS) form. The new IPS must be used by prime consultants, subconsultants, and Local Public Agencies (LPAs). The IPS is designed for use on new projects that have not been invoiced; however, with written permission from ODOT, consultants may use the IPS on current projects for which invoicing has already occurred (see instructions in section XIII).

The IPS is designed to accommodate different project types but is primarily focused on PDP (Project Development Process) projects and Task Order Agreements. When the term "PDP" is used, this typically means there are no tasks on the project. Conversely, the term "Task Order" is used when there are tasks on the project (the project may have multiple encumbrances and PIDs).

For the purposes of this guide, the terms "invoice" and "billing" are synonymous and interchangeable. For example, "billing period" and "invoice period" are analogous.

II. DEFINITIONS

a. REIMBURSEMENT TERMINOLOGY[1]

Actual Allowable Costs – Costs reimbursed under actual cost Agreements, which are limited to specified criteria described in the Agreement. These limitations are based on the Cost Principles found in FAR Subpart 31.2 and may include additional requirements as mandated by State law. Direct (direct labor and non-salary direct costs) and indirect (overhead and cost of money) costs billed against actual cost Agreements must exclude all unallowable costs.

Direct Labor – Labor costs incurred in the performance of the Agreement based on actual hours worked at an employee's actual rate of pay.

Overhead – Indirect costs incurred by the Consultant that cannot be traced to an intermediate or final cost objective (project). Overhead is represented as a rate and generally is applied as a percentage of direct labor cost.

Cost of Money (Facilities Capital Cost of Money) – An imputed cost determined by applying a charge rate to the facilities capital employed in performance of the Agreement. Like overhead, cost of money is represented as a rate and generally is applied as a percentage of direct labor cost.

Non-Salary Direct Costs (NSDCs) – Other direct costs incurred by the Consultant in the performance of the Agreement. Common NSDCs include subconsultant costs, travel costs (e.g., vehicle mileage, airfare, meals/per diems, parking, tolls, and lodging), supplies, and materials.

[1] Additional definitions are available in the *Uniform Audit & Accounting Guide, 2010 Edition*, and ODOT's Contract Audit Circulars, located at: http://www.dot.state.oh.us/Divisions/Finance/Auditing/Pages/Consultants.aspx.

b. METHODS OF COMPENSATION[2]

Actual Costs Plus a Net Fee (Cost Plus) – A type of remuneration that is a combination of the Consultant's actual allowable costs and a net fee as set forth in the Agreement.

Actual Cost – A type of remuneration that is a combination of the Consultant's actual allowable costs and a net fee based on the following formula:

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Net Fee (in dollars) = (A + A * B) * C  or  A * (100% + B) * C

Where:

A = Direct Labor Dollars

B = Average Overhead Rate for Net Fee Calculation (percentage)[3]

C = Net Fee Percentage (per the Agreement)
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Rate of Pay – A type of remuneration that establishes a specific rate of pay in the Agreement applicable for each classification of employee, including Principals, for the time the Consultant directly utilizes each individual in the performance of the Agreement.

Lump Sum – A type of remuneration for a specific total amount payable (sum certain) for the performance of the Service.

Unit of Work – A type of remuneration that establishes a specific unit amount payable for each unit of Services performed.

NOTE II.1: For the purposes of the IPS form, Rate of Pay and Unit of Work compensation are treated the same.

c. MICROSOFT EXCEL DEFINITIONS

Workbook – A spreadsheet program file that you create in Excel. A workbook contains worksheets of rows and columns in which you can enter and calculate data.

Worksheet (sheet) – The primary document that you use in Excel to store and work with data. Also called a "spreadsheet." A worksheet consists of cells that are organized into columns and rows, and a worksheet is always stored in a workbook.

Tab – A series of worksheet labels located at the bottom of an Excel workbook. Each tab contains the name of the worksheet it contains, and, when clicked, will open to the selected worksheet. For example, the first tab located in the IPS form is titled **0.1_ODOT**.

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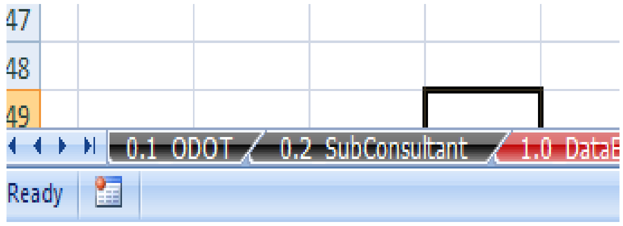
[2] For a complete listing of all applicable definitions and other policies and procedures, refer to the *Specifications for Consulting Services, 2010 Edition*, located at: http://www.dot.state.oh.us/Divisions/ProdMgt/Consultant/Pages/default.aspx.

[3] The Average Overhead Rate for Net Fee Calculation is located at: http://www.dot.state.oh.us/Divisions/ProdMgt/Consultant/Pages/default.aspx.



Examples of Tabs

Macro – A batch of computer instructions that execute when a given command is executed. For example, in the IPS workbook, macros will automatically run specific tasks, such as copying and pasting, importing data from another spreadsheet, and hiding and unhiding rows. Macros automate functions normally done by the user (saves time) and reduces the number of formulas (reduces file size), and are executed by clicking on macro buttons. **Note:** The IPS will not function without these macros.

d. MACRO BUTTONS IN THE IPS FORM

Hide Unused… – Hides unused rows of data. For example, assume that the spreadsheet accommodates 200 rows of data entry for non-salary direct costs. If the user does not use all 200 rows, additional space is left at the bottom of the range of cells, causing unnecessary scrolling or printing of unused rows. Clicking on this macro will alleviate this problem. The ***hide…*** macro is available on most worksheets and is most useful on the data entry worksheet. Some other macros auto-run the hide macro.

Show All (Unhide Unused)… – Restores any hidden rows to their original state. This macro is helpful on the data entry page if the user omitted data from an invoice and must make corrections to add additional data. The unhide (show) macro is available on most worksheets.

Import Data from Previous Workbook – When the user has created 10 invoices (the maximum capacity of this IPS), it is necessary to create a new workbook to accommodate invoices 11-20. This macro enables the user to import any relevant data (previously billed amounts and percents complete) automatically. This macro only appears in worksheet **0.1_ODOT** and should only be used when importing data from this version of the IPS. This macro will not import data from older versions of the IPS or other user-created files.

Create Invoice – This macro performs multiple tasks. Most notably, it copies and pastes data from several worksheets into other worksheets that are designated for printing, and it hides unused rows. This macro appears on each Data Entry worksheet and is to be used once all billing data has been entered for the billing period.

Clear Invoice – This macro essentially undoes the Create Invoice macro. It removes all data copied and pasted into other worksheets and unhides rows previously hidden. All worksheets designated for printing will be restored to their original state. This macro does not clear any manually-entered billing data (yellow cells). The sole purpose of this macro is to allow the user to make changes to a created invoice. Once the changes have been made, the ***Create Invoice*** macro should be run again. This macro appears on each Data Entry worksheet.

Import Subconsultant Data from Sheet 0.2 – Copies and pastes subconsultant data from worksheet **0.2_SubConsultant** (clear cells). This macro appears on each Data Entry worksheet.

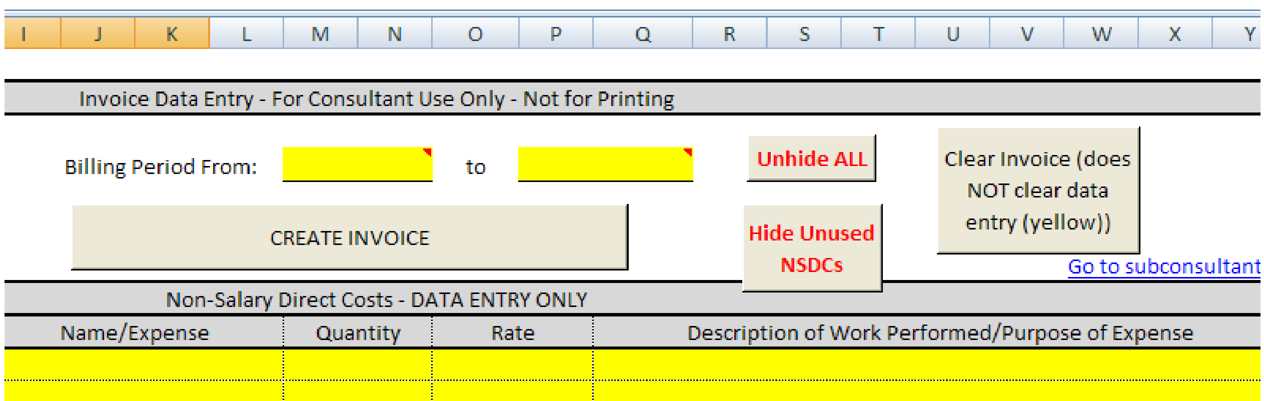
Print Preview Invoice – This macro shows each invoice worksheet selected for printing in print preview format. The user may then adjust margins, cancel printing, or print individual pages. This macro appears on each Cover worksheet. Note that it may not be necessary to print all pages, depending on several factors, including whether the invoice:

- contains tasks,
- is submitted via EDI, or
- includes billing for all cost types (labor, subconsultants, non-salary direct costs).

Print Invoice – This macro will print every page of the selected invoice.

Prepare Invoice to Insert Signature – This macro re-formats the page to allow the user to insert a picture file as a signature. It then prompts the user to select a file from his/her computer to insert and re-size the file to fit in the signature area. The macro supports jpg, bmp, tif, and gif files.

NOTE II.2: Macros should only be run by clicking on the macro buttons located throughout the workbook. If used improperly, running macros from the Developer Tab or Macro Dialog Box may leave the entire workbook inoperable. Macros are password protected to prevent editing.



Examples of Create Invoice, Unhide, Hide, and Clear Invoice Macro Buttons

III. UPDATES TO THE PREVIOUS VERSION OF THE IPS

Generally, the new IPS form is structured similarly to the previous version, with significant enhancements and updates, as discussed below:

a. SPREADSHEET ENHANCEMENTS/CHANGES

- **The spreadsheet was created in Microsoft Excel® 2007. Due to backward compatibility issues with older versions of Excel, the consultant must use Excel 2007 or later in order for the spreadsheet to run properly.**
- All calculations are formula driven; thereby eliminating manual calculations or the errors associated with incorrect formulas.
- All amounts previously billed are automatically carried forward to the subsequent invoice, eliminating carry-forward errors.
- There is no duplication of data entry.
- For each invoice, almost all data entry is limited to a single worksheet, and for the small amount of data manually entered on another worksheet, pressing the ***CREATE INVOICE*** button will automatically navigate to the manually-entered data on the other worksheet.

- Invoice generation and printing are macro driven; therefore, there is no need to copy and paste data, format invoices pages, or print individual sheets.
- Cells are color-coded to indicate who is responsible for data entry (ODOT or Consultant).
- Project Summary pages have been removed. This greatly simplifies the IPS.
- Additional metrics were added to help evaluate EDGE/DBE goals and to determine the available balance on a part or task.
- Each workbook accommodates ten invoices, rather than one.
- Accounts for incurred costs that exceed the Agreement's maximum fee.
- The form can accommodate many project types but is primarily designed for PDP projects and task order Agreements.

b. OTHER SAFEGUARDS

- Most cells containing formulas are locked from editing.
- Certain cells are "validated" so that the Consultant cannot enter invalid data.
- Parts or tasks cannot be more than 100 percent complete (cannot invoice more than net fee).
- Amounts invoiced for each part cannot exceed the stated maximum fee.
- Costs cannot be billed prior to authorization.
- Tabs cannot be re-ordered or renamed. (The macros will not work if tabs are renamed.)

c. INVOICING CAPACITY

The following are the maximum amounts of data allowed by the workbook.

- Agreement Types – 5 (cost plus net fee, actual cost, rate of pay, unit of work[4], and lump sum)
- Parts/Tasks per Agreement type – 50
- Subconsultants (overall and per invoice) – 50
- Non-salary Direct Cost line items (per invoice) – 200
- Direct Labor line items (per invoice) – 400
- Total invoices – 10 per workbook, 150 in total.

[4] Rate of Pay and Unit of Work Agreements are billed the same way.

IV. GENERAL STRUCTURE OF THE IPS

The IPS is structured as follows[5]:

Worksheet 0.1_ODOT contains general project data. This worksheet appears once in the workbook, is not designed to be printed, and the data are generally entered by ODOT personnel. Data may be entered by the Consultant for modifications and set-up for subconsultant invoicing.
Worksheet 0.2_Subconsultant contains a listing of all subconsultants used on the project, Agreement maximum fees, and also establishes which subconsultants (if any) qualify for DBE or EDGE status. This worksheet appears once in the workbook, is not designed to be printed, and the data are entered by the prime Consultant. These data may be revised at any time.
Worksheet 1.0_DataEntry (and subsequently 2.0, 3.0, etc.) contains most of the billing data for the invoice period, including invoice number, billing period, and billing details for Non-salary Direct Costs (NSDCs), Subconsultants, and Direct Labor. This worksheet appears in each invoice, is not designed to be printed, and the data are entered exclusively by the Consultant.
Worksheet 1.1_Cover (and subsequently 2.1, 3.1, etc.) serves as the cover sheet of the invoice, which includes general project data and amounts billed to each encumbrance, and contains approval/signature sections for the Consultant and ODOT reviewer. This worksheet appears once in each invoice and is printed as part of the invoice package submitted to the ODOT district.
Worksheet 1.2_SummaryOfParts (and subsequently 2.2, 3.2, etc.) breaks down project costs by part and type (cost plus net fee, actual cost, rate of pay, unit of work and lump sum). This worksheet appears once in each invoice and is printed as part of the invoice package submitted to the ODOT district.
Worksheet 1.3_SummaryOfTasks (and subsequently 2.3, 3.3, etc.) breaks down project costs by task and type (cost plus net fee, actual cost, rate of pay, unit of work and lump sum). There is a minimal amount of manual data entry. This worksheet appears once in each invoice and is printed (for Task Order Agreements only) as part of the invoice package submitted to the ODOT district.
Worksheet 1.4_SummaryOfParts (and subsequently 2.4, 3.4, etc.) provides a summary of costs, invoice by invoice. This worksheet appears once in each invoice and is printed as part of the invoice package submitted to the ODOT district.
Worksheet 1.5_NSDC (and subsequently 2.5, 3.5, etc.) provides the details of non-salary direct costs by part and/or task during the billing period. This worksheet appears once in each invoice and is printed as part of the invoice package submitted to the ODOT district.
Worksheet 1.6_Subconsultants (and subsequently 2.6, 3.6, etc.) provides the details of amounts billed by each subconsultant by part and/or task during the billing period. This worksheet appears once in each invoice and is printed as part of the invoice package submitted to the ODOT district.
Worksheet 1.7_Labor (and subsequently 2.7, 3.7, etc.) provides the details of direct labor billed by employee, by part and/or task during the billing period. It includes hours worked (straight time and overtime) and pay rates. This worksheet appears once in each invoice and is printed as part of the invoice package submitted to the ODOT district.
Worksheet 1.8_Notes (and subsequently 2.8, 3.8, etc.) provides some general billing instructions (page 1) and provides the Consultant an opportunity to communicate billing or project information to the ODOT reviewer (page 2). This worksheet appears once in each invoice and is printed as part of the invoice package submitted to the ODOT district.

[5] Refer to section IX for EDI submissions, which may not require printing of some or all sheets.

Worksheet Data Copy collects data from various parts of the IPS for easy transfer to another spreadsheet for additional invoicing. Although the worksheet appears blank, it does contain billing data. There is no need to access this worksheet at any time.

COLOR-CODING – Cells are color-coded to indicate who is responsible for completing various items within the workbook, as follows.

- Blue – Completed by ODOT (generally – see section XII below.)
- Yellow – Completed by the Consultant
- Green – These cells are "carryover" cells from previous invoices. A macro is included in the workbook to automatically import these data; however, although it is never necessary manually to copy and paste these data from another workbook, the option is available. The cell coloring automatically disappears when data are entered. For the first invoice of the project, the user may enter zeros in green cells to remove the coloring.
- Clear/Gray – These cells are generally locked and formula driven. Manual entry is not permitted.

Cell colors may change depending upon other data entered into the workbook. For example, if the agreement contains no tasks orders, the coloring will automatically disappear in any cells relating to tasks.

V. USING THE IPS – MACROS

a. INTRODUCTORY NOTES

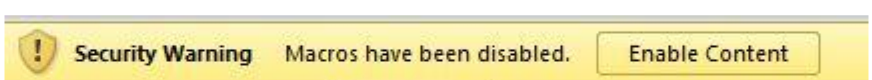
The IPS form works for Microsoft Excel versions 2007 and 2010. Due to backward compatibility issues, the IPS form does not work for older versions. Therefore, if using an older version, the consultant must upgrade to at least version 2007. Also, as the form is macro-driven, you will need to enable macros in Excel.

b. TO ENABLE MACROS IN EXCEL 2007 AND 2010[6]

If you are prompted by a security warning (2007) –

- Next to "Macros have been disabled." Click **Options**
- Click **Enable this content**
- Click **OK** to accept settings

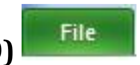
If you are prompted by a security warning (2010) –



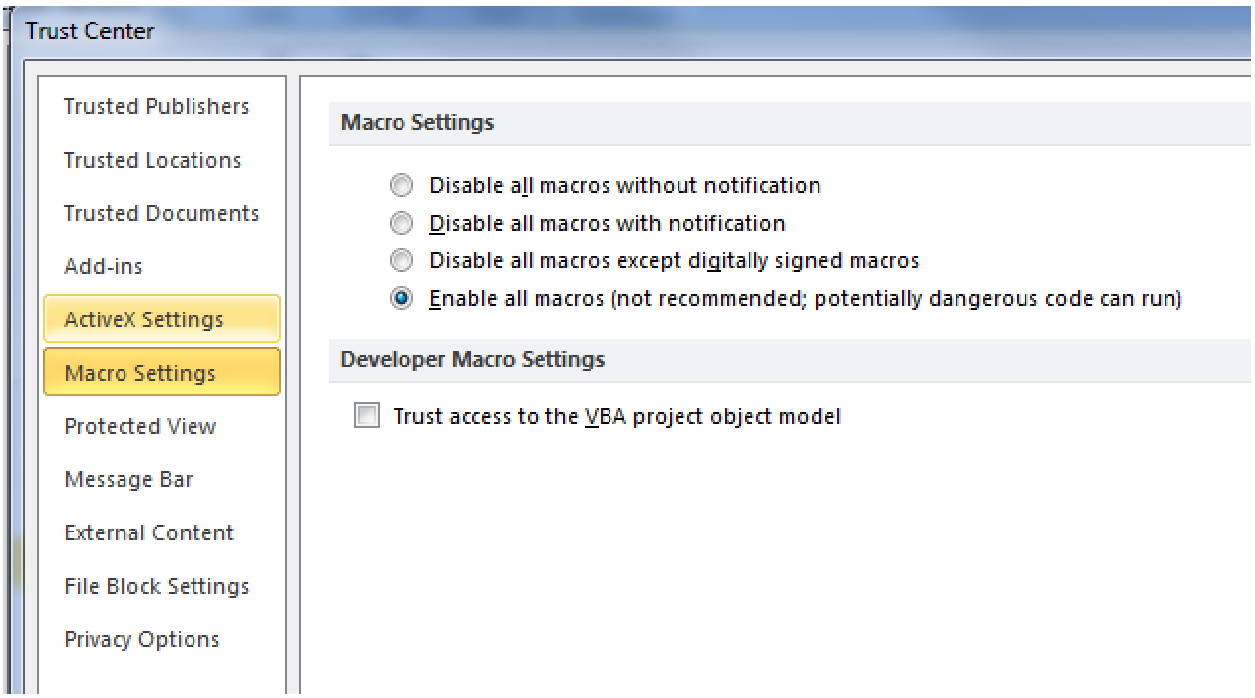
- Click Enable Content

[6] For more information about macros, visit: http://office.microsoft.com/en-us/excel-help/change-macro-security-settings-in-excel-HP010096919.aspx.

If you are not prompted by a security warning –

- Click the **Microsoft Office Button (2007)** or **File (2010)** 

- Click **Excel Options (2007)** or **Options (2010)**
- Click **Trust Center**
- Click **Trust Center Settings**
- Click **Macro Settings**
- Select **Enable All Macros**
- Click **OK** to accept settings
- Click **OK** to exit Excel Options



Or if you have already enabled the Developer Tab –

- Click on the **Developer** Tab
- Click **Macro Settings**
- Click **Enable all macros**
- Click **OK** to accept settings

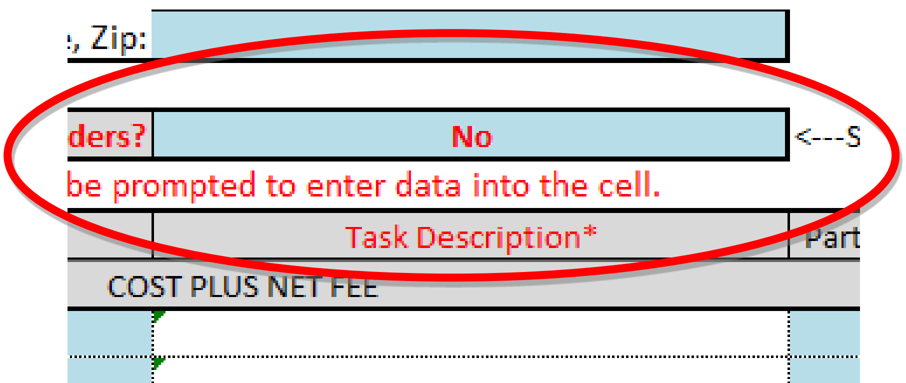
VI. SETTING UP A PROJECT

When beginning an executed Agreement, ODOT will create a project-specific IPS form that will be provided to the Consultant. Initially, ODOT will enter project-specific information into worksheet **0.1_ODOT** (cells in blue). The Consultant may add data to or modify this worksheet under the following circumstances:

- Advance Authorization
- Modifications to the existing agreement
- Creating an IPS for a Subconsultant

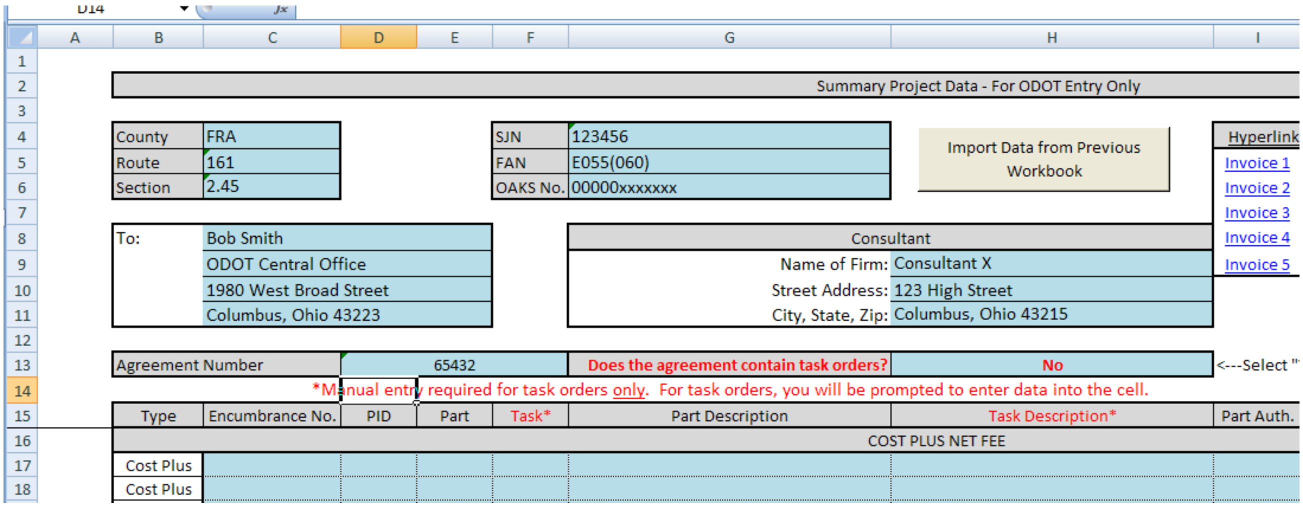
For each part or task, ODOT will complete the following.

- Does the Agreement contain task orders? – In the blue cell next to this question, select “Yes” or “No” from the drop-down menu. The default selection is “No.”

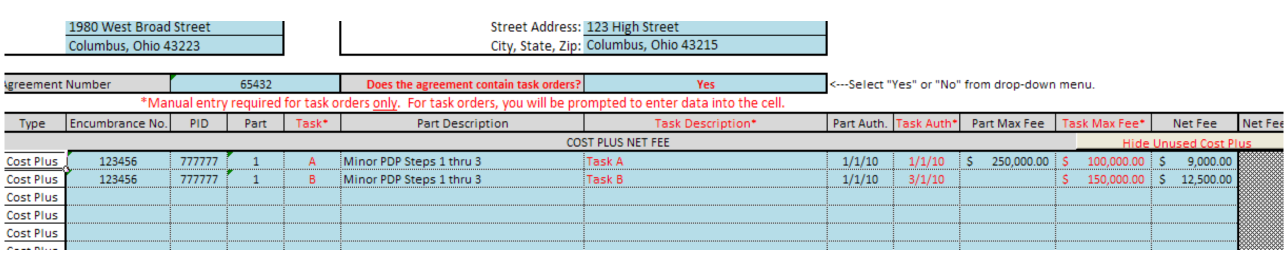


Task Order Drop-Down Menu

- County – May be the 3-letter county abbreviation or full county name, VAR (Varies), STW (Statewide), etc…
- Route – May be a route number, street name, “General Engineering,” etc…
- Section – Mile marker, if applicable
- State Job Number (SJN)
- Federal Authorization Number (FAN)
- OAKS Number – Vendor number established in the Ohio Administrative Knowledge System (OAKS). For an IPS form created by the prime Consultant for a subconsultant, it is not necessary to complete this field.
- Name, District, and Address of ODOT reviewer to whom invoices are sent (or prime Consultant if IPS is being used by a subconsultant) – First line is reviewer name, second line is District/Central Office, third and fourth lines are mailing address (for subconsultants, prime Consultant may edit as necessary).
- Name and address of Consultant (for subconsultants, prime Consultant may edit as necessary)
- Agreement Number



- Encumbrance Number
- Project Identification Number (PID)
- Part
- Task (used for task orders only – do not enter any data on PDP projects)
- Part Description – You may either use the choices in the drop-down menu of commonly-used parts or manually enter a part description. However, for task order Agreements with multiple tasks for a single part, the part description must be the same for each task under the same part.
- Task Description (used for task orders only – do not enter any data on PDP projects) – manually entered for each unique task.
- Part authorization – For PDP Agreements and task orders, this is the authorization date of the entire Agreement. This date only needs to be entered in the first row where each part is listed.
- Task authorization (Task order Agreements only—do not enter any data on PDP projects) – This is the authorization date for individual tasks within a task order.
- Part Max Fee – This is the maximum fee for the entire part of an Agreement. Like part authorization, it must be entered in the first row where each part is listed.
- Task Max Fee (Task order Agreements only – do not enter any data on PDP projects) – This is the maximum fee for each individual task. Refer to the notes page of the IPS for further discussion of advanced authorization and tasks not yet authorized.
- Net Fee (Cost plus only) – Negotiated net fee for each part (PDP) or task (Task order Agreement).
- Net Fee % (Actual cost only) – The percentage of fee applied to direct labor and average overhead for net fee, as stated in the Agreement.



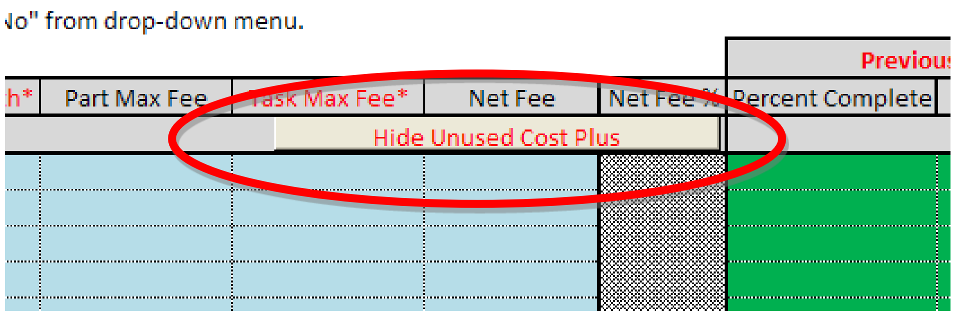
NOTE VI.1: Cells colored in green will be addressed in section XIII.

NOTE VI.2: The data entered into this worksheet must match the terms of the executed Agreement.

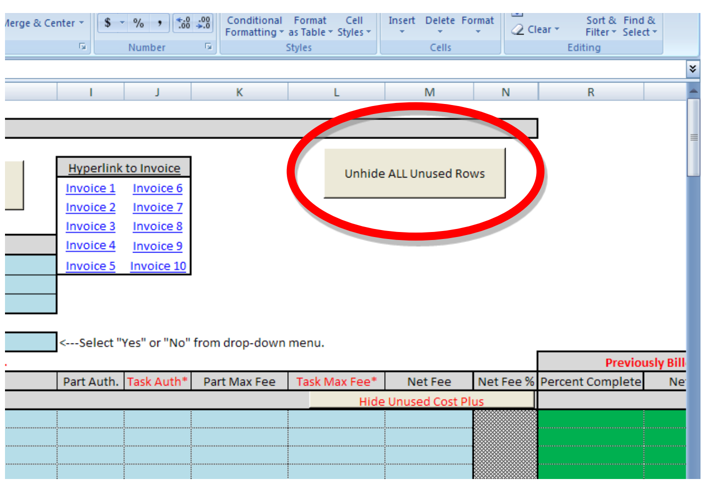
NOTE VI.3: For columns pertaining to task order Agreements (Task, Task Description, Task Auth, and Task Max Fee), there must always be something in this column, even if it is a PDP project (no tasks). If you select "No" from the *Does the Agreement contain task orders?* drop-down menu, the blue coloring will disappear from these columns and a formula will automatically populate this column. Do NOT overwrite this information. If you selected "Yes" from the drop-down menu, you must overwrite the formula and enter the task information. These columns <u>cannot</u> be blank.

NOTE VI.4: Task names/numbers cannot be repeated. For example, if Part 1 has Task A, and Part 2 has Task A, they cannot both be named Task A. They may be differentiated, such as Part 1, Task 1A, and Part 2, Task 2A.

There also are macro buttons in this sheet to hide and unhide unused rows. For example, assume that ODOT enters cost plus information in the first 3 rows of the cost plus section (rows 17-19). Since the worksheet can accommodate 50 rows, there is no need for the additional 47 unused rows. You may click the button ***Hide Unused Cost Plus*** to hide the unused rows. This also makes scrolling down less time consuming. These macro buttons also exist for actual cost, rate of pay, unit of work, and lump sum.



If you would like to view the unused rows (especially useful when adding additional rows of data that may have been authorized at a later time), click on the ***Unhide All Unused Rows*** macro button at the top of the worksheet. You may hide rows again when your changes are complete.



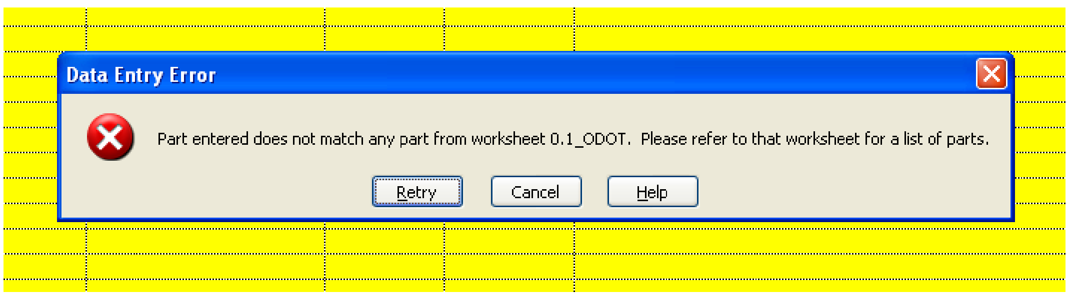
Once the data entry has been completed by ODOT, the workbook may be emailed to the Consultant and is ready for Invoice #1.

VII. CONSULTANT DATA ENTRY BEFORE INVOICING BEGINS

If the Consultant has retained the services of subconsultants on the project, the Consultant must enter these data into worksheet **0.2_Subconsultant**. To do so, click on the **0.2_Subconsultant** tab and enter data as follows:

- Part – This is the part on which the subconsultant will be working.
- Task (Task order Agreements only) – This is the task on which the subconsultant will be working.

NOTE VII.1: The parts and tasks must match the nomenclature (naming convention) used in worksheet **0.1_ODOT**. The spreadsheet is designed to prevent certain data entry errors. If you attempt to enter a part that does not match worksheet **0.1_ODOT**, an error message will appear and you will be prompted to input the correct information.



NOTE VII.2: If a subconsultant is working on multiple parts or tasks, each unique part or task must be listed individually in the worksheet. Per the Agreement and Federal regulations, costs claimed per part or task must be tracked separately in the Consultant's job costing system (or timekeeping system for labor) and invoiced as such. Costs should not be pooled and assigned to individual parts or tasks after the transactions are entered into the job costing/timekeeping system.

- Name of Subconsultant
- Agreement Amount – Maximum fee of Agreement for each subconsultant, by part or task. These amounts may be changed at any time by the Consultant for modifications/change orders.
- EDGE/DBE – If a subconsultant qualifies as an EDGE and/or DBE firm, insert a check box ☑ by typing a capital "R" in the appropriate cell.

* Type (capital) "R" for a check box.

Part	Task	Name of Subconsultant	Agreement Amount	EDGE*	DBE*
1	A	Consultant X	$ 25,000.00	☑	
1	A	Consultant Y	$ 35,000.00		☑
1	B	Consultant Z	$ 50,000.00		
2	C	Consultant X	$ 10,000.00	☑	
2	C	Consultant Z	$ 15,000.00		

VIII. CREATING INVOICE #1

a. INTRODUCTORY NOTES

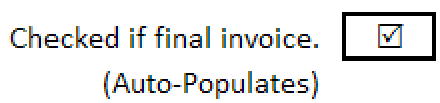
NOTE VIII.1: The following example shows how to create an invoice using worksheets 1.0 through 1.8. For subsequent invoices, use worksheets 2.0 through 2.8, etc.

Now that you are ready to prepare and submit invoice #1, it is time to gather some information from your job-costing system. You will need all of your billing data for direct labor, non-salary direct costs, subconsultants, overhead rates, and percentages of completion. It may be helpful to import these data to a spreadsheet to make entry into the IPS form simpler and less time consuming. Now click on tab **1.0_DataEntry**.

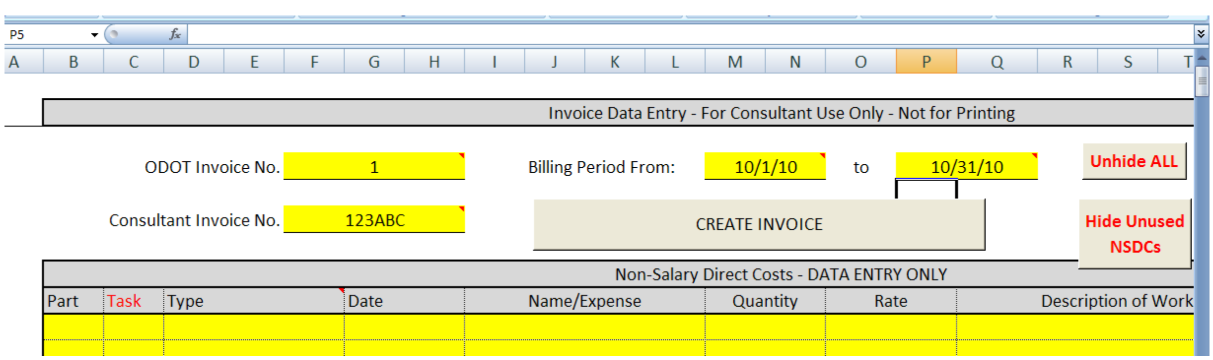
NOTE VIII.2: You will not use this worksheet for lump-sum work. For work (parts or tasks) compensated under Rate of Pay or Unit of Work, you will only enter data under non-salary direct costs.

First, you will enter the following general information.

- ODOT Invoice No. – Select the sequential invoice number (starting with 1) from the drop-down menu. You cannot manually enter a number. If an invoice is a partial (progressive invoice), select the number from the drop-down menu. If the invoice is the final (for the entire project – regardless of whether an individual part or task is complete), select the invoice number with “(final)” next to it. By selecting “(final),” this will populate a check box on the **1.1_Cover** worksheet to indicate to the ODOT reviewer and ODOT Capital Accounting that the final invoice is being submitted.



- Consultant Invoice No. – The invoice number generated by the Consultant’s job-cost system.
- Billing Period From/To – The beginning and ending dates of the invoice period.



NOTE VIII.3: Billing periods should not overlap.

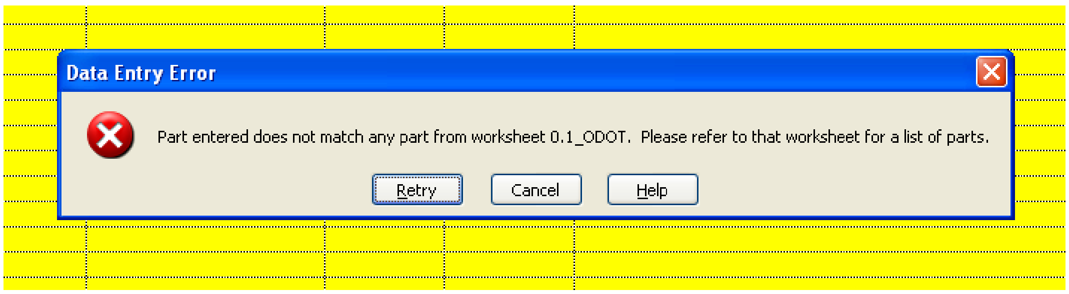
NOTE VIII.4: Incurred costs should not be “held” and billed in subsequent billing periods.

b. ENTERING NON-SALARY DIRECT COST (NSDC) DATA

Fill in the necessary data, as follows.

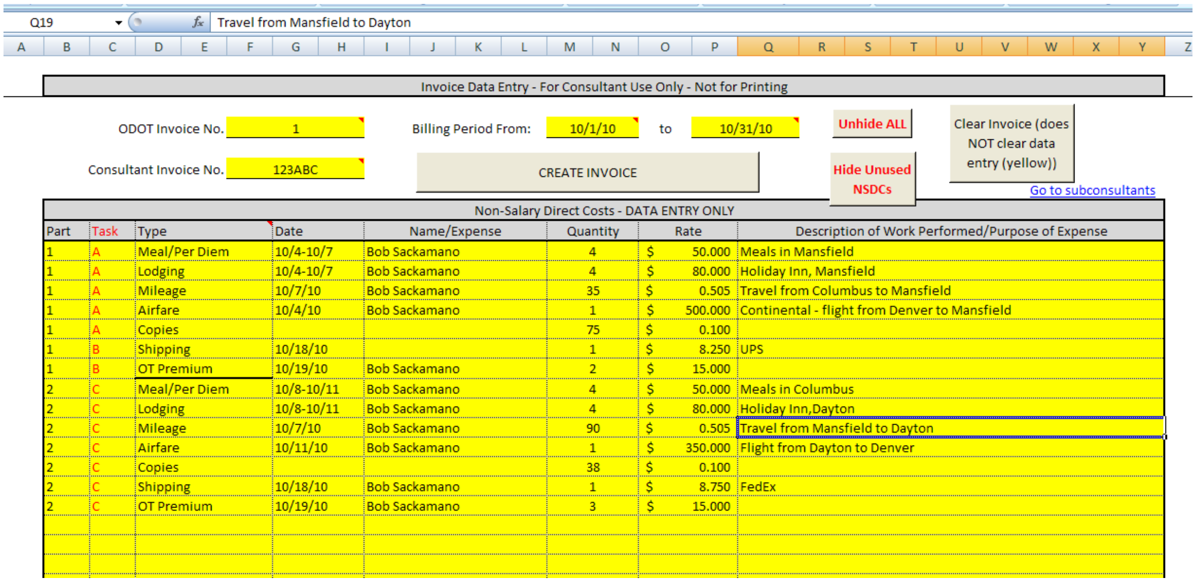
- Part – Enter the part to which the NSDC has been assigned.
- Task (Task order Agreements only) – Enter the task to which the NSDC has been assigned.

NOTE VIII.5: Remember that the part and task must exactly match the nomenclature used on worksheet **0.1_ODOT**. The spreadsheet is designed to prevent some data entry errors. If you attempt to enter a part that does not match worksheet **0.1_ODOT**, an error message will appear on the screen and you will be prompted to input the correct information.



- Type – A small drop-down menu of choices is available to select the type of expense (e.g., mileage lodging, etc.); however, any type may be manually entered in this column. Entries are not limited to the items in the drop-down menu. Examples of typical NSDCs include lodging, meals/per diems, airfare, vehicle mileage, shipping costs, copies, public meetings, daily or hourly rates for company-owned equipment/trucks, negotiated hourly rates under Rate of Pay Agreements, unit rate work, materials, and supplies.
- Name/Expense – Generally, the name of the person who generated/incurred the expense.
- Quantity and Rate – The quantity and rate of the NSDC. There is some flexibility as to how the data are entered. For example, if an employee lodges for 5 consecutive nights at a hotel, the expense may be entered as a quantity of 5 nights at $XX per night, or each night may be shown separately with a quantity of 1 for each night of lodging. Lodging incurred intermittently should be shown on separate lines. For vehicle mileage, the quantity always should be the number of miles driven, with the rate being the approved mileage rate. Generally, ODOT will accept the level of detail used in your job costing system; however, individual ODOT District Offices may require additional detail.
- Description of work performed – Enter a description to explain the purpose of the expense claimed. For example, (mileage) "Drive from Columbus to Toledo for meeting with District 2 Project Manager" or (lodging) "3 nights at Holiday Inn Cleveland." The level of detail required here may vary by ODOT District Office.

NOTE VIII.6: For purposes of this workbook, labor performed under Rate of Pay and Unit of Work Agreements always is considered a <u>non-salary direct cost</u>. There never should be labor shown under Rate of Pay or Unit of Work Agreements.



Q19 — Travel from Mansfield to Dayton

Invoice Data Entry - For Consultant Use Only - Not for Printing

ODOT Invoice No. 1 — Billing Period From: 10/1/10 to 10/31/10 — Unhide ALL — Clear Invoice (does NOT clear data entry (yellow))

Consultant Invoice No. 123ABC — CREATE INVOICE — Hide Unused NSDCs — Go to subconsultants

Non-Salary Direct Costs - DATA ENTRY ONLY

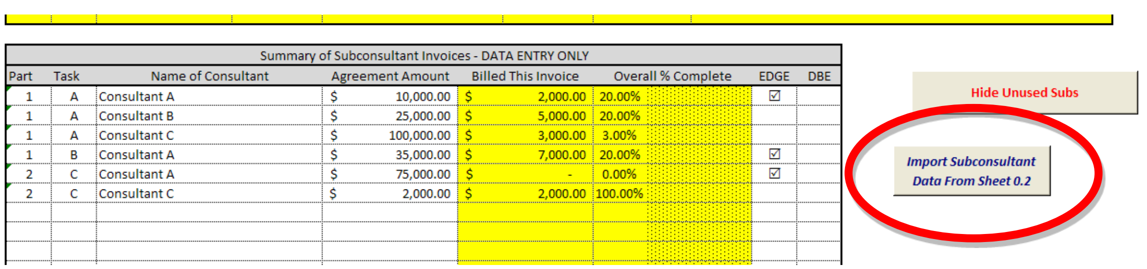
Part	Task	Type	Date	Name/Expense	Quantity	Rate	Description of Work Performed/Purpose of Expense
1	A	Meal/Per Diem	10/4-10/7	Bob Sackamano	4	$ 50.000	Meals in Mansfield
1	A	Lodging	10/4-10/7	Bob Sackamano	4	$ 80.000	Holiday Inn, Mansfield
1	A	Mileage	10/7/10	Bob Sackamano	35	$ 0.505	Travel from Columbus to Mansfield
1	A	Airfare	10/4/10	Bob Sackamano	1	$ 500.000	Continental - flight from Denver to Mansfield
1	A	Copies			75	$ 0.100	
1	B	Shipping	10/18/10		1	$ 8.250	UPS
1	B	OT Premium	10/19/10	Bob Sackamano	2	$ 15.000	
2	C	Meal/Per Diem	10/8-10/11	Bob Sackamano	4	$ 50.000	Meals in Columbus
2	C	Lodging	10/8-10/11	Bob Sackamano	4	$ 80.000	Holiday Inn,Dayton
2	C	Mileage	10/7/10	Bob Sackamano	90	$ 0.505	Travel from Mansfield to Dayton
2	C	Airfare	10/11/10	Bob Sackamano	1	$ 350.000	Flight from Dayton to Denver
2	C	Copies			38	$ 0.100	
2	C	Shipping	10/18/10	Bob Sackamano	1	$ 8.750	FedEx
2	C	OT Premium	10/19/10	Bob Sackamano	3	$ 15.000	

Once the NSDC data are entered, there is an option to hide the unused NSDC rows to reduce wasted space and unnecessary scrolling. To do so, click the ***Hide Unused NSDCs*** macro button. Rows can be unhidden by clicking the ***Unhide All*** button at the top of the page, if edits are necessary.

c. ENTERING SUBCONSULTANT DATA

The consultants listed in worksheet **0.2_Subconsultant** do not automatically transfer. These data will need to be imported with a macro. To do so, click on the macro button ***Import Subconsultant Data from Sheet 0.2***. If this button is not clicked, subconsultant costs will not carry over to the invoice and will not be billed. Once the macro button has been clicked, the remaining data can be entered, as follows.

- Billed This Invoice – The amount billed by the subconsultant to the prime Consultant to be invoiced to ODOT during the billing period.
- Overall % complete – The overall percent complete claimed by the subconsultant.



Summary of Subconsultant Invoices - DATA ENTRY ONLY

Part	Task	Name of Consultant	Agreement Amount	Billed This Invoice	Overall % Complete	EDGE	DBE
1	A	Consultant A	$ 10,000.00	$ 2,000.00	20.00%	☑	
1	A	Consultant B	$ 25,000.00	$ 5,000.00	20.00%		
1	A	Consultant C	$ 100,000.00	$ 3,000.00	3.00%		
1	B	Consultant A	$ 35,000.00	$ 7,000.00	20.00%	☑	
2	C	Consultant A	$ 75,000.00	$ -	0.00%	☑	
2	C	Consultant C	$ 2,000.00	$ 2,000.00	100.00%		

Now that you have completed the subconsultant part, you can click on the ***Hide Unused Subs*** macro button to hide unused rows.

d. ENTERING LABOR DATA

Fill in the necessary data, as follows.

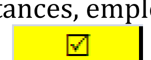
- Part – Enter the part assigned to the labor shown in the row.
- Task – Enter the task assigned to the labor shown in the row.

NOTE VIII.7: The nomenclature of the part and task names must match Worksheet **0.1_Data Entry**.

- Employee ID – The ID number of the employee.
- Employee Name – The name of the employee.

NOTE VIII.8: It is not necessary to include Employee ID <u>and</u> Employee Name. Therefore, using Employee ID is sufficient; however, you must be able to provide these numbers on job cost reports and/or timesheets during the course of an audit.

NOTE VIII.9: Do NOT use social security numbers as Employee ID numbers.

- Title – Enter the employee's job title. Job titles do not "word wrap," so abbreviation is acceptable for lengthy job titles.
- Hours (ST and OT) – Enter the number of straight time (ST) and overtime (OT) hours for each employee. Note that overtime may not be permitted or may require pre-approval from the District. The worksheet also assumes that overtime is paid at time-and-a-half. Salaried and overtime exempt employees' hours should always be shown as straight time.
- Pay Rate – Enter the actual (or negotiated) pay rate of the employee.
- Alt. OH Rt. – The IPS form allows the Consultant to use two overhead rates in a single billing period. For example, a Consultant may use a home office and field overhead rate. Although rare, if this is the case, the home office rate should be the default primary rate, and the alternate rate would be the field rate. In these circumstances, employees working under a field rate should be indicated by a check box in the cell.  You can check the box by typing a capital "R." If the Consultant is only using a field rate, this is the default primary rate. In that case, you would not check any boxes.

Once all direct labor data has been entered, you can click the ***Hide Unused Labor*** macro button to remove unused labor rows.

NOTE VIII.10: Direct labor, billed or unbilled, may not be reclassified as overhead (indirect labor) and may not be shifted to other parts, tasks, or projects.

NOTE VIII.11: If an employee works on multiple parts or tasks, his/her time must be shown separately for each part or task. ODOT Agreements and Federal regulations prohibit consolidating hours under a single part or task..

Employee Labor Summary - DATA ENTRY ONLY					Hours		Pay	Alt.
Part	Task	Empl. ID	Employee Name/Task	Title	ST	OT	Rate	OH Rt.
1	A	1	George Washington	President	17		$ 45.00	
1	A	2	Abraham Lincoln	Project Manager	2		$ 30.00	
1	A	3	John Adams	CADD Specialist	6		$ 17.00	
1	A	4	Chester Arthur	Engineer I	11	1	$ 23.50	
1	A	5	James Polk	Party Chief	3		$ 25.63	
1	B	1	George Washington	President	5		$ 45.00	
1	B	6	Grover Cleveland	Engineer III	1		$ 27.50	
2	C	1	George Washington	President	2.5		$ 45.00	☑
2	C	2	Abraham Lincoln	Project Manager	7		$ 30.00	☑
2	C	4	Chester Arthur	Engineer I	8		$ 23.50	☑
2	C	6	Grover Cleveland	Engineer III	19		$ 27.50	☑

Now that all billing data has been entered, the invoice creation process is almost complete. Be sure to review the data entered for any errors.

e. FINISHING TOUCHES AND CREATING THE INVOICE

Once all billing data have been entered, select worksheet **1.0_DataEntry**, and click the macro button ***CREATE INVOICE*** at the top of the page. Please be patient, as this macro may take several moments to run. It contains numerous tasks running in a specific sequence. Because the macro requires a substantial amount of processing, it is recommended that non-critical programs be closed before the macro is run.

When the macro is finished running, the cursor will be moved to cell **R1** in worksheet **1.3_SummaryOfTasks**. Enter the following information, as needed, into the yellow cells. If the cell is not yellow, there are no data to enter.

- ODOT-Approved Corporate Overhead Rate (Cost Plus and Actual Cost Agreements only) – This is the Consultant's default overhead rate. As noted before, if the Consultant uses a home office and field rate, the corporate rate is entered here. If the Consultant is using only one rate, it goes here.
- Alternate (Field) Overhead Rate (Cost Plus and Actual Cost Agreements only) – Enter the field rate here <u>only</u> if using a home office <u>and</u> field rate. Otherwise, this cell should be left blank. Overhead rates are rounded to two decimal places.
- ODOT-Approved C.O.M. (Cost plus and actual cost Agreements only) – If the Consultant has an approved cost of money rate, it should be entered here.
- Net Fee % (Actual cost only) – The percentage of fee applied to direct labor and average overhead for net fee, as stated in the Agreement.

ODOT-Approved Corporate Overhead Rate:	150.00%
ODOT-Approved Alternate Overhead Rate:	125.00%
ODOT-Approved C.O.M. Rate:	0.75%
Weighted Average Overhead Rate for Net Fees:	160.00%
Net Fee Percentage:	10.00%

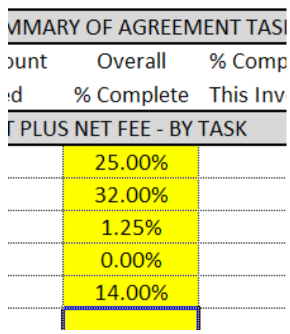
NOTE VIII.12: The rates used in the example above are for illustrative purposes only.

NOTE VIII.13: All overhead and cost-of-money rates must be approved by the ODOT Office of Audits. ODOT approves Consultant rates on an annual basis, and rates shown on the Summary sheets (tabs 1.2 and 1.3) are verified by invoice reviewers with rates kept on file. Refer to the following web address for more information on ODOT's overhead rate desk inspection process.

http://www.dot.state.oh.us/Divisions/Finance/Auditing/Pages/Consultants.aspx

- Weighted Average Overhead Rate for Net Fees (Actual cost Agreements only) – Enter the weighted average rate as stated in your Agreement.

Move your cursor to cell **J11** (or the first % complete cell needed in column J) and enter the overall percentage complete for each part or task, as needed. Consultants may use whole percents, or percentage rounded to one or two decimal places. Be sure to enter a percentage complete for all parts or tasks, including lump sum amounts.



MMARY OF AGREEMENT TASI		
ount d	Overall % Complete	% Comp This Inv
T PLUS NET FEE - BY TASK		
	25.00%	
	32.00%	
	1.25%	
	0.00%	
	14.00%	

There is no additional data to enter. The invoice is ready for final review and printing. Review all applicable pages of the invoice (tabs 1.1 thru 1.8) for accuracy.

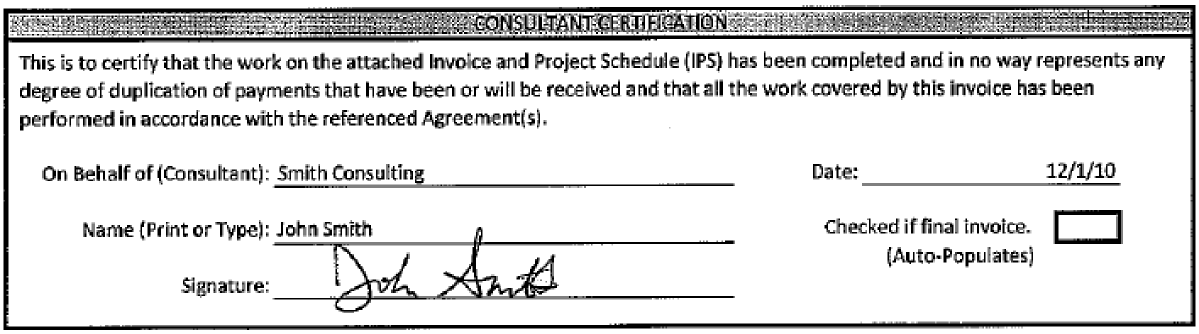
NOTE VIII.14: The percent complete represented on the IPS, and subsequently invoiced, is based on the status of the physical completion of work, not percent of maximum fee.

If the amount due (worksheet **1.1_Cover**, cell **S67**) does not match your records (aside from minor rounding), review the data entered into worksheet **1.0_DataEntry** and make changes as necessary. Once the changes are complete, click the macro button ***Clear Invoice*** located in the upper right hand corner of the Data Entry page. This will restore the invoice to its pre-billed state by removing all billing data, with the exception of any yellow cells, in tabs 1.1 thru 1.7. Accordingly, this will not remove any manually-entered data in tab 1.0 or percent complete and overhead rates in tab 1.3. Therefore, the Consultant can make minor alterations to the manually-entered data without having to re-enter all billing information. If the Consultant is using subcontractors, it also is necessary to click the ***Import Subconsultant Data From Sheet 0.2*** macro button again; otherwise, these costs may not populate on the invoice. Now, click ***Create Invoice*** again. It also may be necessary to make changes to overhead rates and percentage complete as needed in worksheet 1.3.

f. FINAL REVIEW AND PRINTING OF INVOICE

Once the invoice is ready to be printed, click on worksheet **1.1_Cover**. On the lower portion of the page is a section titled "Consultant Certification." In cells **G78** and **Q76**, you may type the name of the individual certifying the accuracy of the invoice and the date, respectively. In the alternative, the invoice may be printed and manually completed.

There are two options for signing the invoices, as follows:



CONSULTANT CERTIFICATION

This is to certify that the work on the attached Invoice and Project Schedule (IPS) has been completed and in no way represents any degree of duplication of payments that have been or will be received and that all the work covered by this invoice has been performed in accordance with the referenced Agreement(s).

On Behalf of (Consultant): Smith Consulting

Date: 12/1/10

Name (Print or Type): John Smith

Checked if final invoice. (Auto-Populates)

Signature: John Smith

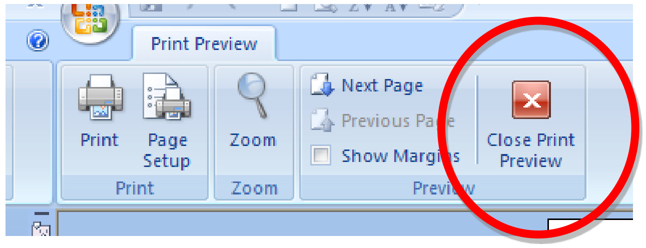
SIGNATURE OPTION 1: You may manually sign the printed version of the invoice (shown above).

SIGNATURE OPTION 2: You may insert a picture of a signature into the signature block. To do this, the consultant must have a photograph of the certifier's signature in electronic format (jpg, bmp, tif, or gif format). Click on the macro button ***Prepare Invoice to Insert Signature***, located to the right of the Consultant Certification box. A message box will appear that says "Select a picture signature to insert." Click "ok." A box will open prompting the user to select a signature picture file from the user's computer. Locate and double-click on the file to select the file. Another message box will appear that says "Resize picture to fit on the signature line." Click "ok." The picture signature will then appear in the vicinity of the signature box. Resize the picture and move to the center of the signature box. If the signature does not fit neatly within the signature box, this is acceptable, provided that the picture does not overlap the printed name above or the State Review box below.

There are three options for printing the invoices, as follows:

PRINTING OPTION 1: At the top of sheet **1.1_Cover**, click the macro button ***Print Preview Invoice***. At this point, each page that is part of your invoice will appear individually in print preview mode. Although each sheet is formatted to fit neatly on the page, you may change the page margins at this time. Otherwise, click print and follow the printing prompts. Repeat this process for each page of the invoice. This method is helpful when not all pages of the invoice need to be printed.

NOTE VIII.15: For PDP projects, it is not necessary to print worksheet **1.3_SummaryOfTasks**. It will be almost identical to sheet 1.2. When prompted to print this sheet, click "Close Print Preview" and the macro automatically will select the next sheet for printing.



PRINTING OPTION 2: At the top of sheet **1.1_Cover**, click the macro button ***Print Invoice***. This macro will automatically print every page of the invoice, using the computer's default print settings.

PRINTING OPTION 3: The Consultant may print the entire invoice to a single PDF by selecting all sheets used in the invoice. Left-click on the tab **1.1_Cover**, then select all other sheets by holding down the Ctrl key and left-clicking on all other tabs used to create the PDF. Then print or convert to PDF using software available on the Consultant's computer. This method is helpful for electronic submissions and when the Consultant has PDF conversion software, such as PDF 995 or Adobe PDF.

IX. INVOICE SUBMISSION

Once the invoice has been printed, legibly write the name and date of the certifier in the Consultant Certification section (for Signature Option 1 – skip this for Option 2) and sign the invoice.

For consultants using Electronic Data Interchange (EDI), ODOT accepts invoices submitted electronically through third-party vendors that provide this service. Consultants that utilize this payment system must submit invoice documents as follows:

- The Consultant must submit this IPS and required backup documentation to the ODOT District of Office via email, and
- The Consultant/third party EDI vendor must submit an electronic invoice to ODOT's EDI system.

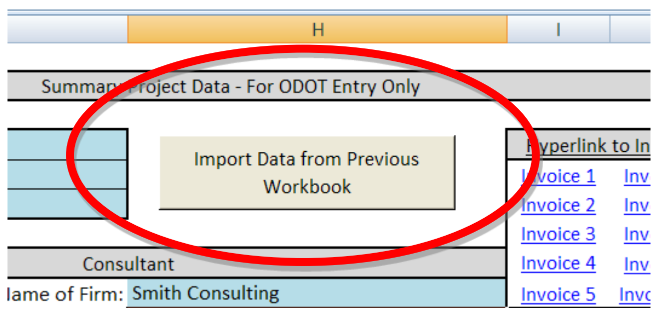
For consultants not using EDI, one original, signed IPS and required backup copy of the documentation must be submitted directly to the ODOT District or Office managing the Agreement.

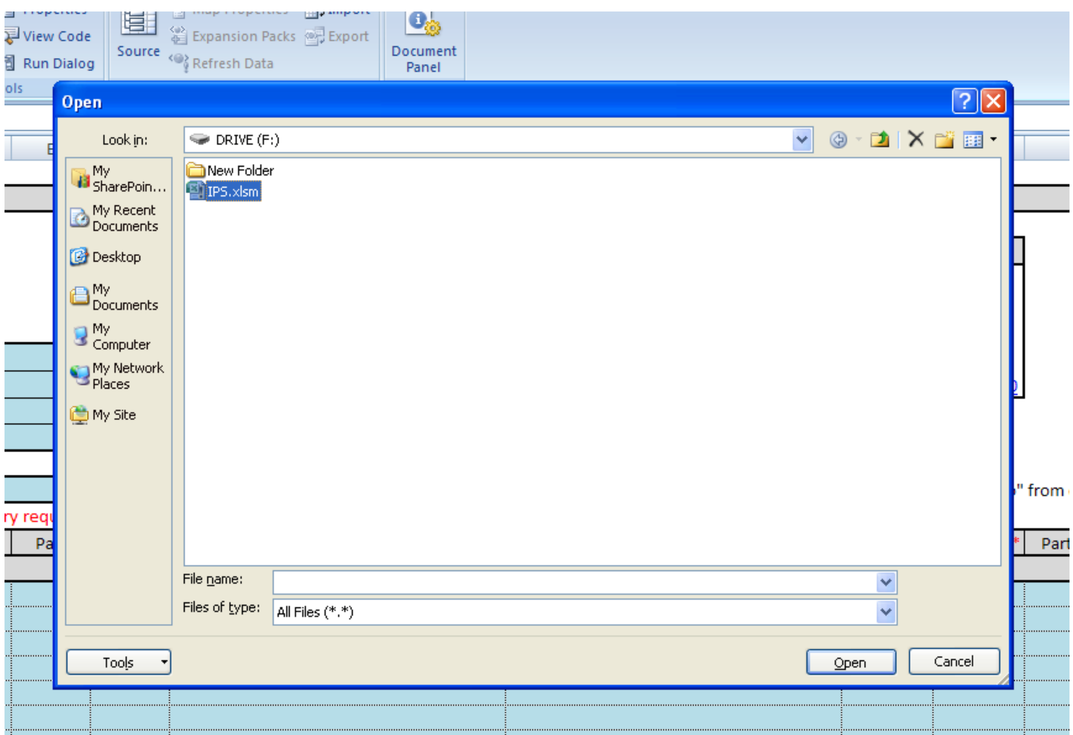
X. INVOICE #2

When ready to prepare and submit invoice #2, follow the same steps mentioned previously for each invoice (starting with the data entry page). The worksheets are designed to carry forward previously billed amounts and percents complete.

XI. USING A NEW WORKBOOK (INVOICE #11)

Once you have prepared ten invoices, it is time to create a new workbook to prepare invoice #11. To do this, open a blank copy of the IPS form, click on the tab **0.1_ODOT**, and click macro button ***Import Data from Previous Workbook***. The macro will prompt you to select the file location on your computer from which the previous IPS is located. Locate the file from the appropriate directory and double-click on the file (or single click, then click Open). The macro will automatically import all project information and previously billed data. When preparing invoice #11, the previously billed costs and percent complete will appear in the invoice in various places.





Prompt to Select File Location of File Data to be Imported

NOTE XI.1: If you accidentally imported data from the wrong file, close the new workbook (without saving), re-open a blank IPS workbook, and repeat the process with the correct file.

XII. INVOICING FOR SUBCONSULTANTS

The IPS form should be used by the prime Consultant and its subconsultants. For subconsultant work, the prime will enter the relevant data into worksheet **0.1_ODOT** and match the data entered into this worksheet to the terms of the prime-sub Agreement. The prime will then supply the IPS form to the subconsultant. The subconsultant is responsible for properly completing the form and submitting the IPS and required supplementary documentation to the prime Consultant, which will then be provided to ODOT as part of its invoice. The amount shown on the cover page should match the amount claimed by the prime Consultant on worksheet 1.6.

XIII. OPEN PROJECTS SWITCHING FROM THE OLD IPS TO THE NEW IPS

With written permission from ODOT, it is permissible to start using the new IPS form on projects that have already begun and been invoiced at least once. To do so, the only necessary step is to import certain data from the old IPS, as follows (into blue or green cells):

Into Worksheet **0.1_ODOT**:

- You will need to recreate the project specific data from the Agreement into the blue cells in this sheet.
- In columns R through T, you will need to transfer, for each part or task, the overall percent complete to date, net fee earned to date, and total amount billed to date, respectively.

Into Worksheet **0.2_SubConsultant**:

- You will need to list all subconsultants, by part and task, the same as you would for your own IPS as the prime Consultant. Include Agreement amounts, and indicate those subconsultants qualifying as an EDGE or DBE.
- In column O, enter the amount of the Agreement previously billed for each subconsultant.

Into Worksheet **1.1_Cover**

- For each encumbrance and part, indicate the amount previously billed, starting in cell O26.

Into Worksheet **1.4_Invoice Summary**

- In cells C10 through D10, enter the dates for the beginning of the first billing period and end of the previous billing period, respectively.
- In cells E10 through O10, enter the total amounts billed for each category shown, by Agreement type. For each unused type, you may enter zeroes or leave them blank.
- For cost plus, unit rate, and actual cost/unit of work, enter the amounts previously accumulated as billable but in excess of the maximum fee, if applicable.

XIV. MODIFICATION AND ADVANCE AUTHORIZATION

a. COMPLETING SHEET 0.1_ODOT.

For modifications to existing agreements, the Consultant shall amend the project data in sheet **0.1_ODOT** as necessary to reflect the terms of the modification. In the example below, the original Agreement stipulated that the maximum and net fees on Part 1 were for $500,000 and $40,000, respectively.

*Manual entry required for task orders only. For task orders, you will be prompted to enter data into the cell.

Encumbrance No	PID	Part	Task*	Part Description	Task Description*	Part Auth.	Task Auth*	Part Max Fee	Task Max Fee*	Net Fee
				COST PLUS NET FEE						Hide Unused Cost Plus
123456	77777	1	1	Minor PDP Steps 1 thru 3	None	12/1/10	12/1/10	$ 500,000.00	$ 500,000.00	$ 40,000.00

In the Modification example below, the Consultant maximum and net fees were increased to $600,000 and $48,000, respectively. In addition, a new part (2) was added with maximum and net fees of $100,000 and $8,000, respectively.

Encumbrance No	PID	Part	Task*	Part Description	Task Description*	Part Auth.	Task Auth*	Part Max Fee	Task Max Fee*	Net Fee
				COST PLUS NET FEE						Hide Unused Cost Plus
123456	77777	1	1	Minor PDP Steps 1 thru 3	None	12/1/10	12/1/10	$ 500,000.00	$ 500,000.00	$ 40,000.00
123456	77777	2	2	Minor PDP Steps 1 thru 3	None	3/1/10	3/1/10	$ 100,000.00	$ 100,000.00	$ 8,000.00

Under a modification using Advance Authorization (AA), the modification shall be shown as a separate line item, in which <u>no net fee</u> is to be assigned (Cost Plus and Actual Cost). The part listed under the advance authorization <u>must</u> begin with "AA." For example, the first AA may be called "AA-1." For example, consider the original example above.

Encumbrance No	PID	Part	Task*	Part Description	Task Description*	Part Auth.	Task Auth*	Part Max Fee	Task Max Fee*	Net Fee
				COST PLUS NET FEE						Hide Unused Cost Plus
123456	77777	1	1	Minor PDP Steps 1 thru 3	None	12/1/10	12/1/10	$ 500,000.00	$ 500,000.00	$ 40,000.00

Now assume that ODOT has given (written) advance authorization in the amount of $100,000. The AA date shown in the AA letter received by the Consultant is the "Part Auth." date, which in this example is 3/1/2010.

Encumbrance No	PID	Part	Task*	Part Description	Task Description*	Part Auth.	Task Auth*	Part Max Fee	Task Max Fee*	Net Fee
				COST PLUS NET FEE						Hide Unused Cost Plus
123456	77777	1	1	Minor PDP Steps 1 thru 3	None	12/1/10	12/1/10	$ 500,000.00	$ 500,000.00	$ 40,000.00
123456	77777	AA-1	AA-1	Minor PDP Steps 1 thru 3	None	3/1/10	3/1/10	$ 100,000.00	$ 100,000.00	$ -

Once the Consultant has received a letter fully authorizing the work, all maximum fees will be reinstated to their original part or task, and the advance authorization will now be assigned to the appropriate part or task. Assume that $50,000 of the AA will be a new part (Part 2), with a negotiated net fee of $4,000, and the remaining $50,000 will increase the maximum fee of Part 1 from $500,000 to $550,000. Also assume that an additional $4,000 in net fee applies to Part 2. Accordingly, the maximum fee of the advance authorization ("AA-1") <u>must be reduced to zero</u>, as shown below.

Encumbrance No	PID	Part	Task*	Part Description	Task Description*	Part Auth.	Task Auth*	Part Max Fee	Task Max Fee*	Net Fee
				COST PLUS NET FEE						Hide Unused Cost Plus
123456	77777	1	1	Minor PDP Steps 1 thru 3	None	12/1/10	12/1/10	$ 550,000.00	$ 550,000.00	$ 44,000.00
123456	77777	AA-1	AA-1	Minor PDP Steps 1 thru 3	None	3/1/10	3/1/10	$ -	$ -	$ -
123456	77777	2	2	Minor PDP Steps 1 thru 3	None	3/1/10	3/1/10	$ 50,000.00	$ 50,000.00	$ 4,000.00

NOTE XIV.I: The advance authorization should not be removed from sheet 0.1_ODOT or any other sheets. It should always remain with a zero balance.

b. BILLING AGAINST AN ADVANCE AUTHORIZATION

Billing against an AA is treated no differently than assigning costs to an individual part or task. Remember that the part and task (if applicable) must match the nomenclature on sheet **0.1_ODOT**. For example, in the scenario above, AA costs should be assigned to Part AA-1.

c. RE-ASSIGNING COSTS UPON MODIFICATION

Once the advance authorization has been formally modified, the costs assigned to the AA must be removed and re-assigned to the part or task to which it belongs. For example, assume the following labor costs were assigned to Part AA-1.

Employee Labor Summary - DATA ENTRY ONLY					Hours		Pay	A
Part	Task	Empl. ID	Employee Name/Task	Title	ST	OT	Rate	OH
AA-1	AA-1	1	Adam	Project Manager	5		$ 30.00	
AA-1	AA-1	2	Julie	CADD	2		$ 20.00	
AA-1	AA-1	3	Scott	Engineer 3	3		$ 25.00	

Now that the modification has been processed, these costs must be re-assigned to the applicable part. Assume that all labor costs should be assigned to Part 1. There are two options to complete the re-assignment.

OPTION 1: CREDIT EACH TRANSACTION AND RE-ASSIGN TO PART 1.

For each labor line-item, there should be a credit (negative hours) to Part AA-1, and a debit (charge) to Part 1, as shown below.

Employee Labor Summary - DATA ENTRY ONLY					Hours		Pay	A
Part	Task	Empl. ID	Employee Name/Task	Title	ST	OT	Rate	OH
AA-1	AA-1	1	Adam	Project Manager	-5		$ 30.00	
AA-1	AA-1	2	Julie	CADD	-2		$ 20.00	
AA-1	AA-1	3	Scott	Engineer 3	-3		$ 25.00	
1	1	1	Adam	Project Manager	5		$ 30.00	
1	1	2	Julie	CADD	2		$ 20.00	
1	1	3	Scott	Engineer 3	3		$ 25.00	

One-for-One Debit and Credit

OPTION 2: A BLANKET CREDIT TO PART AA-1 FOR ALL LABOR.

In this scenario, the consultant will show a single line-item crediting all labor as a consolidated amount. In this example, the total labor to be credited equals $265.00. Therefore, a single line-item should be shown crediting -1 hours at $265.00, as shown below.

Part	Task	Empl. ID	Employee Name/Task	Title	ST	OT	Rate	OH F
AA-1	AA-1	Various	Credit to AA-1	Various	-1		$265.00	
1	1	1	Adam	Project Manager	5		$ 30.00	
1	1	2	Julie	CADD	2		$ 20.00	
1	1	3	Scott	Engineer 3	3		$ 25.00	

Consolidated Credit with Line-Item Debit

One of these options must be used to credit all costs to the AA for all labor, subconsultants, and non-salary direct costs.

NOTE XIV.II: For the first invoice after the modification has been processed (when the maximum fee is reduced to zero and other parts or tasks have been modified), the exact amount previously billed <u>must</u> be credited against the AA, resulting in a zero balance. If the balance is not zero, "A. A. Error" will appear on the Summary of Tasks worksheet and the sheet will not calculate a total amount due. In the event that the Consultant's overhead rate changed subsequent to the original billing, it is recommended that a separate invoice be created that credits the AA and re-assigns costs to the appropriate part or task, using the overhead rate in effect at the time the invoice was generated. The resulting invoice will not result in a zero balance, because net fee has now been assigned to the modification.

XV. OTHER AVAILABLE FEATURES

A number of additional features and metrics have been included in the IPS form that allow the Consultant and ODOT to track additional data or more easily find data entry errors, as follows.

a. WORKSHEET 1.0_DataEntry

Data Entry Errors – In the upper-right corner of the Data Entry sheet, there is a table called *Check Figures*. This table allows the user the opportunity to ensure that subtotals for NSDCs, Subconsultants, and labor costs match job cost records, both in units and in total cost.

	Check Figures			
	Units	ST	OT	Cost
NSDC	-			-
Subs				-
Labor		-	-	-

If the amounts shown do not agree with the Consultant's job cost system, the user can then identify which cost type contains the error. Then, the consultant can refer to the *Amount* values in column Z (NSDCs and labor) or Billed This Invoice" values in column L (Subconsultants) to identify the specific transaction that requires correction. Once errors are identified and corrections made, the Consultant can now create the invoice.

Internal Communication – In column AD, a text box has been included for each cost type that enables the user to enter notes. This can be helpful if the IPS is being completed or reviewed by multiple users and one user needs to communicate relevant information to another user. These text boxes are set up to "word wrap," and new paragraphs can be started by typing Alt + Enter.

Consultant's Notes

Enter text here.

New paragraph.

Click Alt + Enter at the end of a sentence to start a new paragraph.

b. WORKSHEETS 1.2_SummaryOfParts and 1.3_SummaryOfTasks

Accounting for Costs in Excess of Maximum Fee – Because the IPS does not allow the Consultant to invoice for amounts above maximum fees, columns T, U, and V, contain metrics that allow the Consultant to establish how much funding is available for a part or task, but also track costs in excess of the maximum fee for a part or task. Column T shows how much funding is available. For example, if a part has a maximum fee of $100,000 and $25,000 has been invoiced, then $75,000 would be available. Using the same example, the % Billed shown in column U would be 25%. This metric may also be used by the Consultant to compare physical completion of the work (column J) with the % Billed. Lastly, if the amount invoiced by the Consultant exceeds the maximum fee, column R will only allow the user to invoice up to the maximum fee. However, any costs incurred in excess of the maximum fee will be shown in column V. In this instance, the Amount Available will always be $0 and the % Billed will always be 100%. Consultants are encouraged to show all direct costs incurred on the IPS even if costs incurred have exceeded the maximum fee. Also note that these unbillable costs cannot be charged to overhead.

c. WORKSHEET 1.4_Invoice Summary

Cumulative Accounting of Costs in Excess of Maximum Fee – A table located at the bottom right of the sheet tracks the costs incurred in excess of maximum fees and accumulates them from invoice-to-invoice.

Less: Credits For Amounts Billed in Excess of Contractual Max Fee				
		Prior Invoices	This Invoice	Total
Cost Plus Net Fee			-	-
Unit Rate			-	-
Actual Cost			-	-
		Total Fee Invoiced		-

d. WORKSHEET 1.6_Subconsultants

DBE/EDGE Goal Tracking – In sheet **0.2_SubConsultant**, the Consultant must identify which subconsultants qualify as DBE or EDGE firms. These data, coupled with amounts invoiced, provide for tracking of DBE and EDGE goals. At the bottom of sheet **1.6_Subconsultants**, metrics are provided which accumulate amounts invoiceD by DBE and EDGE firms, and also computes the percentage of total costs billed to date which meet DBE and EDGE requirements.

Subtotal: EDGE	$ -	$ -	-	$ -	=	$ -
Subtotal: DBE	$ -	$ -	-	$ -	=	$ -
Subtotal: Other	$ -	$ -	-	$ -	=	$ -
Total: All Parts	$ -	$ -	-	$ -	=	**$ -**

Total Billed to Date:	$ -
Percent EDGE Participation to Date:	#DIV/0!
Percent DBE Participation to Date:	#DIV/0!