**CERTIFICATION OF INVOICING AND ODC BILLING PRACTICES**

By signing below, I certify that for fiscal year 201\_\_:

* [ ]  \*Invoice preparation time is properly tracked and charged to each project - it is not included in my company’s overhead calculation; or [ ]  Invoice preparation is included in overhead.
* Equipment charges for company-owned equipment are based on the actual cost\*\* rather than market rates and (check all of the following that apply):

[ ]  Owned equipment charged as an Other Direct Cost (ODC\*\*\*) is not included in overhead costs.

[ ]  Owned equipment charged as an ODC is included in overhead costs and our firm credits direct-costs received from equipment charges back to overhead each period with appropriate adjustments.

[ ]  N/A, we have no company-owned equipment charged as ODCs.

[ ]  Rented or leased equipment is billed at cost with no markup.

* The overhead rates and direct charges (e.g., labor charges associated with invoice preparation, CADD and engineering computer usage, facilities capital cost of money, equipment) proposed are consistent with the cost accounting practices of my company and the applicable CFRs. Further, this treatment of costs as either direct or overhead is applied to all government and nongovernmental contracts;
* Upon request, the following documentation to substantiate treatment of invoice preparation or ODCs as a direct charge is available from my company:
	+ If one has been completed, copy of a cognizant audit;
	+ Copies of employee time sheets that show coding and time for invoice preparation charged to specific projects;
	+ Copies of invoices for other clients (public and/or private sector clients) that include billing for invoice preparation, ODCs, or both.
	+ Any other financial information requested by Agency.

A CPA has reviewed our firm’s treatment of (check all that apply): [ ] ODCs; [ ]  costs for invoice preparation; neither [ ]

Name of Firm:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Principle or CFO)

Signature:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\*Attach explanation of how time for invoice preparation is tracked and charged to each project for all clients.

\*\*Calculation method must be acceptable to Agency (may include costs for maintenance, repair, calibration, etc.). Attach an explanation of the calculation method used for determining ODC usage rates for equipment, CADD/computer usage, printing, etc., if these will be direct-charged. No markup is permitted on direct non-labor costs, including outside rental of equipment. ODC usage rates for company-owned equipment are subject to negotiation with Agency.

\*\*\*ODCs are defined in the AASHTO Uniform Audit & Accounting Guide available for purchase at: <https://bookstore.transportation.org/item_details.aspx?ID=2625>)