

INVOICE/FINANCING REQUEST INSTRUCTIONS  
FOR NIH COST-REIMBURSEMENT TYPE CONTRACTS, NIH(RC)-1

**General:** The contractor shall submit claims for reimbursement in the manner and format described herein and as illustrated in the sample invoice/financing request.

**Format:** Standard Form 1034, "Public Voucher for Purchases and Services Other Than Personal," and Standard Form 1035, "Public Voucher for Purchases and Services Other Than Personal-- Continuation Sheet," or reproduced copies of such forms marked ORIGINAL should be used to submit claims for reimbursement. In lieu of SF-1034 and SF-1035, claims may be submitted on the payee's letter-head or self-designed form provided that it contains the information shown on the sample invoice/financing request.

**Number of Copies:** As indicated in the Invoice Submission Clause in the contract.

**Frequency:** Invoices/financing requests submitted in accordance with the Payment Clause shall be submitted monthly unless otherwise authorized by the contracting officer.

**Cost Incurrence Period:** Costs incurred must be within the contract performance period or covered by precontract cost provisions.

**Billing of Costs Incurred:** If billed costs include: (1) costs of a prior billing period, but not previously billed; or (2) costs incurred during the contract period and claimed after the contract period has expired, the amount and month(s) in which such costs were incurred shall be cited.

**Contractor's Fiscal Year:** Invoices/financing requests shall be prepared in such a manner that costs claimed can be identified with the contractor's fiscal year.

**Currency:** All NIH contracts are expressed in United States dollars. When payments are made in a currency other than United States dollars, billings on the contract shall be expressed, and payment by the United States Government shall be made, in that other currency at amounts coincident with actual costs incurred. Currency fluctuations may not be a basis of gain or loss to the contractor. Notwithstanding the above, the total of all invoices paid under this contract may not exceed the United States dollars authorized.

**Costs Requiring Prior Approval:** Costs requiring the contracting officer's approval, which are not set forth in an Advance Understanding in the contract shall be so identified and reference the Contracting Officer's Authorization (COA) Number. In addition, any cost set forth in an Advance Understanding shall be shown as a separate line item on the request.

**Invoice/Financing Request Identification:** Each invoice/financing request shall be identified as either:

- (a) **Interim Invoice/Contract Financing Request** — These are interim payment requests submitted during the contract performance period.
- (b) **Completion Invoice** — The completion invoice is submitted promptly upon completion of the work; but no later than one year from the contract completion date, or within 120 days after settlement of the final indirect cost rates covering the year in which this contract is physically complete (whichever date is later). The completion invoice should be submitted when all costs have been assigned to the contract and all performance provisions have been completed.
- (c) **Final Invoice** — A final invoice may be required after the amounts owed have been settled between the Government and the contractor (e.g., resolution of all suspensions and audit exceptions).

**Preparation and Itemization of the Invoice/Financing Request:** The contractor shall furnish the information set forth in the explanatory notes below. These notes are keyed to the entries on the sample invoice/financing request.

- (a) **Designated Billing Office Name and Address** — Enter the designated billing office name and address, identified in the Invoice Submission Clause of the contract, on all copies of the invoice/financing request.
- (b) **Invoice/Financing Request Number** — Insert the appropriate serial number of the invoice/financing request.
- (c) **Date Invoice/Financing Request Prepared** — Insert the date the invoice/financing request is prepared.
- (d) **Contract Number and Date** — Insert the contract number and the effective date of the contract.
- (e) **Payee's Name and Address** — Show the contractor's name (as it appears in the contract), correct address, and the title and phone number of the responsible official to whom payment is to be sent. When an approved assignment has been made by the contractor, or a different payee has been designated, then insert the name and address of the payee instead of the contractor.
- (f) **Total Estimated Cost of Contract** — Insert the total estimated cost of the contract, exclusive of fixed-fee. For incrementally funded contracts, enter the amount currently obligated and available for payment.
- (g) **Total Fixed-Fee** — Insert the total fixed-fee (where applicable). For incrementally funded contracts, enter the amount currently obligated and available for payment.
- (h) **Billing Period** — Insert the beginning and ending dates (month, day, and year) of the period in which costs were incurred and for which reimbursement is claimed.
- (i) **Amount Billed for Current Period** — Insert the amount billed for the major cost elements, adjustments, and adjusted amounts for the period.
- (j) **Cumulative Amount from Inception** — Insert the cumulative amounts billed for the major cost elements and adjusted amounts claimed during this contract.
- (k) **Direct Costs** — Insert the major cost elements. For each element, consider the application of the paragraph entitled "Costs Requiring Prior Approval" on page 1 of these instructions.
  - (1) **Direct Labor** — Include salaries and wages paid (or accrued) for direct performance of the contract.
  - (2) **Fringe Benefits** — List any fringe benefits applicable to direct labor and billed as a direct cost. Fringe benefits included in indirect costs should not be identified here.
  - (3) **Accountable Personal Property** — Include permanent research equipment and general purpose equipment having a unit acquisition cost of \$1,000 or more and having an expected service life of more than two years, and sensitive property regardless of cost (see the DHHS *Contractor's Guide for Control of Government Property*). Show permanent research equipment separate from general purpose equipment. Prepare and attach Form HHS-565, "Report of Accountable Property," in accordance with the following instructions:

List each item for which reimbursement is requested. A reference shall be made to the following (as applicable):

- The item number for the specific piece of equipment listed in the Property Schedule.
- The COA letter and number, if the equipment is not covered by the Property Schedule.
- Be preceded by an asterisk (\*) if the equipment is below the approval level.

Further itemization of invoices/financing requests shall only be required for items having specific limitations set forth in the contract.

- (4) **Materials and Supplies** — Include equipment with unit costs of less than \$1,000 or an expected service life of two years or less, and consumable material and supplies regardless of amount.
- (5) **Premium Pay** — List remuneration in excess of the basic hourly rate.
- (6) **Consultant Fee** — List fees paid to consultants. Identify consultant by name or category as set forth in the contract's advance understanding or in the COA letter, as well as the effort (i.e., number of hours, days, etc.) and rate being billed.
- (7) **Travel** — Include domestic and foreign travel. Foreign travel is travel outside of Canada, the United States and its territories and possessions. However, for an organization located outside Canada, the United States and its territories and possessions, foreign travel means travel outside that country. Foreign travel must be billed separately from domestic travel.
- (8) **Subcontract Costs** — List subcontractor(s) by name and amount billed.
- (9) **Other** — List all other direct costs in total unless exceeding \$1,000 in amount. If over \$1,000, list cost elements and dollar amounts separately. If the contract contains restrictions on any cost element, that cost element must be listed separately.
- (l) **Cost of Money (COM)** — Cite the COM factor and base in effect during the time the cost was incurred and for which reimbursement is claimed.
- (m) **Indirect Costs--Overhead** — Identify the cost base, indirect cost rate, and amount billed for each indirect cost category.
- (n) **Fixed-Fee Earned** — Cite the formula or method of computation for the fixed-fee (if any). The fixed-fee must be claimed as provided for by the contract.
- (o) **Total Amounts Claimed** — Insert the total amounts claimed for the current and cumulative periods.
- (p) **Adjustments** — Include amounts conceded by the contractor, outstanding suspensions, and/or disapprovals subject to appeal.
- (q) **Grand Totals**

**The contracting officer may require the contractor to submit detailed support for costs claimed on one or more interim invoices/financing requests.**

**SAMPLE INVOICE/FINANCING REQUEST**

(a) Billing Office Name and Address	(b) Invoice/Financing Request No.
NATIONAL INSTITUTES OF HEALTH National Institute of Allergy and Infectious Diseases Contract Management Branch 6700-B Rockledge Drive, Room 2230, MSC 7612 Bethesda, MD 20892-7612	_____
	(c) Date Invoice Prepared
	_____
	(d) Contract No. and Effective Date
	_____
(e) Payee's Name and Address	(f) Total Estimated Cost of Contract
ABC CORPORATION 100 Main Street Anywhere, U.S.A. zip code	_____
	(g) Total Fixed Fee
	_____

Attention: Name, Title, and Phone Number  
of Official to Whom Payment is Sent

(h) This invoice/financing request represents reimbursable costs from Aug. 1, 1982 through Aug. 31, 1982

(k)	(i) Amount Billed for Current Period	(j) Cumulative Amount From Inception
Direct Costs		
(1) Direct Labor	\$ 3,400	\$ 6,800
(2) Fringe Benefits	600	1,200
(3) Accountable Personal Property (Attach Form HHS-565)		
Permanent Research	3,000	6,000
General Purpose	2,000	2,000
(4) Materials and Supplies	2,000	4,000
(5) Premium Pay	100	150
(6) Consultant Fee-Dr. Jones 1 day @ 100 (COA #3)	100	100
(7) Travel (Domestic)	200	200
(Foreign)	200	200
(8) Subcontract Costs	-0-	-0-
(9) Other	<u>-0-</u>	<u>-0-</u>
Total Direct Costs	\$11,600	\$20,650
(l) Cost of Money (Factor) of (Appropriate Base)	2,400	3,600
(m) Indirect Costs -- Overhead _____ % of Direct Labor or Other Base (Formula)	4,000	6,000
(n) Fixed-Fee Earned (Formula)	<u>700</u>	<u>1,400</u>
(o) Total Amount Claimed	\$18,700	\$31,650
(p) Adjustments		
Outstanding Suspensions		<u>(1,700)</u>
(q) Grand Totals	\$18,700	\$29,950

"I certify that all payments requested are for appropriate purposes and in accordance with the contract."

\_\_\_\_\_  
 Name of Official)

\_\_\_\_\_  
 (Title)