

F305 INVOICE DETAILS AND SUBSTANTIATION

Invoice Details Requirement

- a. Invoices for Seller claimed allowable costs in accordance with the Allowable Cost and Payment Clause (FAR 52.216-7) of the Purchase Contract shall, as a minimum, display a summary breakout of costs by major element (i.e., labor, material, travel and other direct costs).
- b. Invoices for fee associated with the above invoices, shall state the basis for such fee (i.e., identify the costs associated with the claimed fee, the period of performance, etc).
- c. Invoices for fixed hourly rates (i.e., Labor Hour and/or Fixed Price Level of Effort type Purchase Contracts where the Purchase Contract hourly rate includes all elements of cost, factory burden, general expense and profit) shall display the labor hours, categories of labor and hourly rates as specified in the Purchase Contract.

Invoice Substantiation Requirement

Individual Invoice Substantiation

Seller shall provide the following documentation with each invoice as applicable:

- a. Individual job time cards, summary time sheets or by-name reports, receipts for travel expenses, supplier invoices for material, back up data for any other costs or
- b. the following statement signed by Seller's Controller or designee:

"I certify that the foregoing is a true and correct statement of the hours and other costs incurred in performance of Purchase Contract number _____.

_____	_____
Print Name	Print Title
_____	_____
Signature	Date

Annual Substantiation

Sellers that establish final indirect cost rates with the U.S. Government, at least annually, shall provide Buyer with a statement that Seller has submitted its final annual indirect cost rate proposal to the U. S. Government. The statement shall identify the period for which the rate proposal has been submitted. At least annually with respect to such indirect cost rate proposal, Seller shall submit a statement to Buyer indicating whether Seller has a written understanding with the U. S. Government, the annual Contractor Fiscal Year included in such written understanding, and the indirect cost elements included in such written understanding.