

EXHIBIT A

Consultant Billing Requirements for Reimbursement / Non-Reimbursement of Consultant Contract Charges

Original – February 22, 1993
Revision #1 February 22, 1994
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Revision #3 November 3, 2018

Georgia Public Service Commission (“GPSC”) requires that Consultants follow the contract requirements regarding costs to be invoiced for direct reimbursement. Only necessary and reasonable actual expenditures, unless specifically exempted by this document, of an appropriate and non-extravagant nature for contract related work incurred only by Consultant personnel, Consultant subcontractors, and related vendor charges will be considered for reimbursement. These costs are usually embodied in the categories of labor, travel, miscellaneous, and other support charges (as described in the contract, though not all inclusive and not otherwise already built into the direct billing rates/fees in the contract).

Accordingly, GPSC will treat billed costs for reimbursement/non-reimbursement as shown below:

LABOR

- Refer to **RFP General Paragraph 1.9** for guidelines on requesting to add personnel to the contract, and **Paragraph 1.11E** for removal of personnel from the contract. Any such requests should be by letter to **Mr. Tom Bond, Director of Utilities**, and should include justification for the personnel changes, explaining the work assignments and providing a resume for the new personnel. As stated in **Paragraph 1.9**, if no clerical/administrative personnel are listed in the Consultant’s proposal the costs for this type work will be assumed (by the Commission) to have been otherwise covered in the bid price.

All labor charges to contracts must be adequately supported by approved time records before reimbursement will be made.

TRAVEL

- By travel costs, the GPSC means necessary and reasonable transportation, lodging and meals charges incurred by Consultant personnel for the tenure of trips necessary to the contract work and away from the consultants' personnel home-office¹. A consultant is traveling away from their home-office if the duties require traveling beyond the general area the home-office for a period substantially longer than an ordinary day's work. A consultant's home-office is the entire city or general area where their main place of business or work is located.

Travel costs allocated, or that should be allocated, between GPSC contract(s) and other jobs charged during the trip tenure must be fairly distributed by time charged to each job or contract in order for GPSC costs to be reimbursed without reduction by the GPSC Auditor for excess charges.

In these regards, the GPSC **will not** reimburse for the following types of travel charges billed directly to the contracts:

- (1) **First Class Airfares** - When first class is used, the Consultants should invoice for the net of the total fare less the first class premium. Also, the GPSC expects the Consultants where possible to make travel arrangements far enough in advances to obtain economy fares.
- (2) **Flight or other travel insurance**
- (3) **Mileage** that does not seem reasonable, is charged above the current **IRS Allowable Rate** and is not explained as to departure and arrival points and purpose for each trip.
- (4) **For Lodging**, the GPSC expects Consultant personnel, where possible, to obtain Government rates to effect economy in lodging expense. To this end, the Utilities Division Director will provide a letter establishing that the Consultant is employed on Government work, and which the Consultant should present to lodging registration personnel to obtain a lesser rate.
 - i. In cases where it appears to the GPSC that lodging expense per invoice is excessive and the Consultant

¹ Home-office can be a commercial office or a personal residence.

cannot justify the excess satisfactorily, the GPSC will disallow the excess.

- ii. The GPSC also means by lodging, such lodging used by Consultant personnel on trips away from their usually assigned home office. Accordingly, billings for lodging in the area of the Consultant personnel's normal home office will not be allowed by the GPSC.

(5) **Meals** - The GPSC **will not** reimburse for:

- a. Individual person's or multi-party meals that are above contract or the "Commission Consultant Billing Guidelines for Reimbursement" maximums.
- b. "Working dinners" or other "working meals" of any combination of Consultant, Subcontractor, GPSC, and Auditee personnel.
- c. Courtesy or other types of meals billed by the Consultant for other than Consultant personnel.
- d. Consultant personnel meals in their home-office area.
- e. Drinks of an identifiable alcoholic nature.
- f. Private Butler, refreshments and snacks costs will be added to the costs of meals in determining if meals costs exceed the contract or billing guideline maximums (**See (a) above**).

(6) Movie rentals or other entertainment charged during tenure of trips or at other times.

(7) Charges for books, manuals, reports, docket filings and comments, or other literary items, which the GPSC thinks, should be included in the Consultant's library at no cost to the GPSC.

For such items, before the Consultants order outside copying that they expect to charge to the GPSC, they should contact the GPSC project's person-in-charge to determine whether the GPSC already has the documents and could provide them to the Consultants under reasonable circumstances, such as absolute need to the job, available time, less than vendor costs, etc. The Consultant shall provide a statement as to which project leader was contacted and the date the contact was made.

(8) Personal telephone calls, valet service, or other charges deemed personal by GPSC.

- (9) Miscellaneous charges not individually identified as to nature and amount, and not deemed by GPSC Auditor to be related or necessary for the job.
- (10) Mark-up costs will not be reimbursed.

OTHER SUPPORT CHARGES

- Only those other support charges of such nature as described in the contract, though not all-inclusive, will be reimbursed when properly supported.

DOCUMENT SUPPORT

- GPSC provides separate guidelines for consultants to furnish documentation support to the GPSC for costs invoiced (such as labor timecards/sheets, airplane tickets, car rental vouchers, itemized lodging bills, large meals tickets, etc.) Any cost not deemed by GPSC to be properly supported by required documentation will not be reimbursed. **(See Attachment No. 2 for further document support requirements).**

CONSULTANT INVOICE SUPPORT

PERCENT BILLED SCHEDULE

- We desire a schedule of “percent billed-to-date vs. contract amount” to be included with each invoice with the following data: total amount previously billed, amount of current invoice, total billed-to-date, contract amount, and percent billed-to-date.

LABOR

- We desire a labor summary sheet showing the total labor hours billed by Consultant employee, times each employee’s contract billing rate/fee to equal the total amount of labor cost billed on each invoice. The labor summary sheet should be supported by employee and their supervisor for the time periods billed. Employee’s time

should be recorded on the timecards/timesheets and in the labor summary in quarter-hour increments.

Subcontractor Charges - A subcontractor's letterhead invoice to the Consultant firm should be provided, supported by the same kind of documents required for Consultant charges for labor, travel, etc.

TRAVEL

- We desire a travel summary schedule showing total travel costs by employee for the period billed, backed up by employee expense reports with major cost items supported by such as letterhead itemized lodging bills, airline tickets, and car rental invoices. We also desire meal receipts, parking tickets, taxi, ride share receipts, toll receipts, etc. (See below for further discussion of these items).

Lodging - To be reported at actual, reasonable and necessary cost, and supported by letterhead itemized hotel/motel bills. If the bill includes lodging for some person not on the Commission job (like a family member or a friend), the allocated cost for the non-job people should be deducted from the total bill.

Limits on lodging costs have not been set; however, costs are expected to be reasonable based on known going rates in cities where work is performed. As previously stated, Government rates for lodging should be obtained where possible. A letter should be obtained from the Utilities Division Director for each Consultant to present to lodging offices to request Government rates to facilitate this cost reduction effort.

MEALS

- Meals per consultant are reimbursed at a per diem of **\$50.00** per full work day. Receipts are not necessary for reimbursement of this per diem. For partial work days, each consultant must use the per meal reimbursement rates as follows:

Breakfast	\$7.50
Lunch	\$12.50
Dinner	\$30.00

Meals required during travel days are reimbursable at the above partial per diems.

TRANSPORTATION

- When mileage is charged for any amount, we desire a listing of each trip by origin and destination, number of miles traveled, mileage rate charged, and purpose for the trip.

To reduce transportation costs, Consultant personnel are encouraged to share rental cars, taxi and limos. Where possible, Consultant organizations are encouraged to use their company cars for the transport of their personnel on intracity trips and to and from the airport, or as an alternative, use the city transit systems (like Marta trains) where possible for such trips.

MISCELLANEOUS

- A category of cost stated only as “**miscellaneous**” **will not be reimbursed**. Each element making up such a group charge should be listed by name and amount. The elements should also be contract related and are envisioned by the GPSC to include minor office supplies, incidental postage, baggage handling tips, etc.

OTHER SUPPORT CHARGES

- Support documents should be submitted for each line item billed at \$25 or more. (See below for examples).

Vendor Charges – A vendor’s letterhead bill or invoice should be provided, with adequate description of items furnished, with unit prices shown to support the amounts billed to the Consultant.

Computer-Use, Data Base, Time Sharing, Etc., Charges – The Consultant, on a one time basis, and before or with the first bill to GPSC, is expected to provide the GPSC with a description of the agreement with the provider(s) of these services as to how the costs are determined and assigned to the Consultant and then assigned to the GPSC. If no such agreement exists, the Consultants should provide the GPSC a description of how the Consultant similarly determines and assigns the costs to the GPSC.

For such items billed by hours of use, the support should include a schedule of hours expended times the hourly rate charged to arrive at the line item amount billed. For service/product costs allocated to GPSC, the allocation bases and computations should be set forth

in each invoice. For items billed by number of copies, the number of copies times the cost per copy should be submitted.

Telephone Calls - Only business (**non-personal**) telephone calls and fax charges will be reimbursed. They should be supported by a letterhead telephone bill from the providing telephone company/carrier. The bill should list all the individual calls charged, by from-and-to locations, numbers, amounts, etc.

To reduce long distance (LD) costs, when Consultants are in the GPSC Atlanta offices and need to make job related LD calls, they should use the GPSC outgoing WATS line by dialing "8" plus area code and seven digit number of callees. Also, when Consultants are out in the field (in Georgia) and need to make LD calls to the GPSC Atlanta offices, they should use the GPSC incoming Watts line by dialing 1-800-282-5813 and asking for the callee by name and/ or telephone number. The GPSC Staff will assist the Consultants, when needed, in these telephone cost reduction efforts.