

Detailed Instruction Guide for Completing Consulting Services WRD Form

September 1, 2018



**Columbus Regional Airport Authority
Guide for Completing Consulting Services WRD Form**

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Wage Rate Determination Overview

The Authority requires specific documentation of proposed cost and pricing data from the highest ranked Consultant and each sub-consultant. The following instructions will assist in the accurate completion of the Consultant Hourly WRD Worksheets.

The highest ranked Consultant and related sub-consultants shall provide the following information to the Authority within five (5) business days after the Notice of Intent to Negotiate has been received. Failure to provide such information in a timely manner may result in a decision by CRAA to discontinue negotiations with the highest-ranked consultant and to begin negotiations with the next highest-ranked consultant.

It is the prime consultant's responsibility to supply the Worksheet and Instructions to each sub-consultant. The sub-consultant will return these completed items to the prime consultant or directly to CRAA's Audit Dept., in the electronic format specified by the Authority. Sub-consultants' documents are required within the same five (5) business day timeframe noted in the above paragraph.

All documents shall be provided in an electronic format to the CRAA Project Manager assigned to the project and/or CRAA Internal Audit. Any information considered confidential should be marked or transmitted as such.



Exhibit 1

Columbus Regional Airport Authority						
Consultant Hourly Wage Rate Determination (WRD) Worksheet						
Once the CRAA has issued a Notice of Intent to Negotiate this worksheet shall be completed, in Excel format, in its entirety in order to begin fee negotiations. To ensure accurate completion of this Worksheet, refer to the Consultant Hourly Rate Determination Cost and Pricing Data Requirements (WRD Instructions) provided with this form. Current, detailed payroll registers for 2 recent pay periods must always accompany the Hourly Rate						
Project Name:			As Submitted by Requestor			
Term of Contract (enter dates):		WRD Submission date:				
Firm's Name:						
Employee Name (1)	Job Title	H/S	(Column A) Actual Hourly Rate	(Column B) Overhead (2)	(Column C) Profit (3)	(Column D) Loaded Hourly Rate (A+B+C)
Last Name, First Name				140.0%	8.0%	
EX.	Example: Doe, Jane (at 140% OH and 8% Profit)	Project Assistant	\$ 15.00	\$ 21.00	\$ 2.88	\$ 38.88
1			\$ -	\$ -	\$ -	\$ -
2			\$ -	\$ -	\$ -	\$ -
3			\$ -	\$ -	\$ -	\$ -
4			\$ -	\$ -	\$ -	\$ -
5			\$ -	\$ -	\$ -	\$ -
6			\$ -	\$ -	\$ -	\$ -
7			\$ -	\$ -	\$ -	\$ -
Notes:						
(1) List all staff (employees only) that may work on the project and their actual base hourly compensation earned at the time this form is submitted. After completion of fee negotiations and execution of a contract between the CRAA and the highest-ranked proposer, this form shall be updated within 30 days of any personnel changes and resubmitted (along with two recent payrolls) to the Project Manager for approval.						
(2) This calculation is Column A times the overhead percentage.						
(3) If the profit percentage exceeds 8.0%, provide documentation necessary to justify the unique circumstances that would warrant a higher percentage. This calculation is Column A plus Column B times the profit percentage stated in Column C.						
(4) Do not list employees whose wages are included in overhead. Example: Estimating, Safety, Economic inclusion, Admin.						
H/S - Indicate whether the employee is hourly or salaried.						
						Effective 09/01/2018

All consultants and sub-consultants are required to submit, at a minimum, the following documents:

1. WRD – Hourly Rate (WRD & Payroll reports)

a. WRD form - The prime Proposer and related sub-consultants shall complete the electronic Excel (non-Excel versions will not be accepted) Consultant Hourly Wage Rate Determination (WRD) worksheet in its entirety (do not make any entries or changes on the 2nd tab of the worksheet labeled 'for CRAA use only'). Complete the following

- i. Name of each employee (no sub-consultants) planned to work on the project
- ii. Job classification
- iii. Hourly or salaried
- iv. Current hourly base rate of pay. This is the raw wage rate (no fringes, burden, etc.).
- v. The Authority considers a raw (base) rate of pay greater than \$150/hour excessive and limits the raw rate accordingly.
- vi. Requested overhead (o/h) rate percentage (this is your actual o/h rate or less)
- vii. Profit rate requested

b. Payroll registers - Current, detailed payroll registers covering the last two pay periods that support the current hourly base rate of pay. The payroll registers should show, at a minimum:

- i. Each employee planned to work on the job
- ii. Actual hourly rate of pay (or enough information to easily calculate an hourly rate, such as annual salary)
- iii. Hours worked
- iv. Payroll deductions
- v. All other information typically stated on a payroll register.
- vi. Registers must be actual payroll registers. Certifications by officers, Excel spreadsheets listing employees and pay rates, etc. cannot be accepted.



c. WRD Adjustments

i. Adding employees to an approved WRD

1. If during the contract you must add employees to the WRD, submit the following information for each employee to your Project Manager:
 - a. Employee's full name
 - b. Position
 - c. Hourly rate requested
 - d. Whether they are paid hourly or salary
 - e. Two recent detailed payroll registers
2. The Authority's Audit Services Department will make the appropriate additions to the master WRD and send you a new, approved WRD.
3. Please try to plan ahead, limiting the number of requests to add employees.

ii. Requesting a rate increase

1. In order to better align the timing of Wage Rate Increases with the contractor's actual annual increases, we will allow one increase during the first 12 months of the contract. This increase will set the timing of future increases for the duration of the contract.
2. At the end of each twelve (12) month period following the initial adjustment, an adjustment to actual hourly rates may be requested by submitting the following to the CRAA Project Manager:
 - a. All items listed above in '1. a. WRD form,' with the following exceptions:
 - i. 1. a. vi. – enter the overhead rate agreed to for the project.
 - ii. 1. a. vii. – enter the profit rate agreed to for the project.



- b. All items listed above in '*1. b. Payroll Registers.*'
- 3. If approved by the Authority, Actual Hourly Rates may be adjusted by the lesser of the following:
 - i. The actual wage rate increase or decrease paid to the employee; or
 - ii. The average percentage increase Authority Personnel receive, approved by the Board in the Annual Budget at the November Board meeting of the previous year.

This percentage change applies only to the actual hourly rate. The overhead and profit percentages remain the same throughout the contract.

iii. Requesting a rate decrease

- 1. Any time the consultant decreases rates paid to its employees, the consultant will submit (within 30 calendar days of the payroll decrease) the following to the CRAA Project Manager:
 - a. All items listed above in '*1. a. WRD form,*' with the following exceptions:
 - i. *1. a. vi.* – enter the overhead rate agreed to for the project.
 - ii. *1. a. vii.* – enter the profit rate agreed to for the project.
 - b. All items listed above in '*1. b. Payroll Registers*' however the two payroll register should be submitted as follows:
 - i. The payroll register covering the pay period immediately before the decrease
 - ii. The payroll register covering the first pay period of the decrease

This change applies only to the actual hourly rate. The overhead and profit percentages remain the same throughout the contract.



2. WRD – Overhead Rate (Overhead Rates will not exceed 200%)

a. Firms Prequalified under ODOT

- i. Insert ODOT approved rate on WRD Worksheet.
- ii. Submit the following documents in order for the Authority to verify the ODOT approved overhead rate:
 1. ODOT Cognizant Letter of Concurrence
 2. Associated Complete FAR Audit Report
 3. Supporting Indirect Cost Schedule

b. Firms without Current ODOT Cognizant Letter of Concurrence

- i. Submit the following documents:
 1. Prior 5 year terms ODOT Cognizant Letter of Concurrence
 2. Current Complete 3rd Party FAR Audit Report
 3. Associated Financial Statements
 4. Supporting Indirect Cost Schedule

c. Firms not pre-qualified by ODOT in past 5 years

- i. If the requested rate is **less than ODOTs weighted average overhead rate**, submit the following documents:
 1. Current Complete 3rd Party FAR Audit Report
 2. Associated Financial Statements
 3. Supporting Indirect Cost Schedule
- ii. If the requested rate is **greater than ODOTs weighted average overhead rate**, submit the following documents for review and verification:
 1. Current Complete 3rd Party FAR Audit Report
 2. Associated Audited Financial Statements
 3. Supporting Indirect Cost Schedule
 4. Detailed General Ledger(GL) of most recent full fiscal year (GL should agree to financial statements, if not, a reconciliation must be provided)



5. Detail of all costs (other than labor) included in the overhead or indirect costs that are chargeable to/reimbursable under this or any other project. Examples of these cost categories are:
 - a. Travel
 - b. Equipment rental
 - c. Specialized test equipment for other projects
 - d. Blueprint, Drawing, or report preparation/reproduction
 - e. Supplies
 - f. Site costs/costs of special off-site projects
 - g. Sub-consultant costs/outside labor or services

Explain how costs which are directly reimbursable by other customers are accounted for. If the reimbursements are included in gross revenues and not netted against the related expenses, **the reimbursed amount will be removed from the overhead calculation.**

d. Firms with no Third Party FAR Audit:

- i. Use the State's Safe Harbor overhead rate of 110% plus 8% profit.

3. WRD - Profit.

The Authority considers both Federal DOT and FAR guidelines in establishing fair and reasonable profit. All firms must provide justification if requesting profit rates in excess of eight (8.0%) percent.

The final profit rate will remain in effect for the life of the contract.

4. Other Direct Costs (ODC).

In addition to the WRD, a schedule of ODC for this project is required.

- a. Identify all Other Direct Costs for this project and the rationale used as a basis for the costs.
 - i. Do not include any costs that are a component of Indirect Overhead, including items that have been depreciated.



- ii. For each ODC, provide the unit price and/or rate with supporting rationale, historical data and estimating methodology used to validate it
- iii. **Failure to identify ODCs with submission of the WRD results in a presumption that there are no ODCs (highlighted for emphasis) for this work.**
- iv. ODC will be reimbursed according to the Authority's expense reimbursement policy once the consultant has submitted proper documentation (invoice, etc.)
- v. In accordance with Authority policy, Consultants shall not mark up ODC.

5. Sub-consultant Costs

In accordance with Authority policy, Consultants shall not markup sub-consultant costs, unless/except as stated in the contract.

1. Miscellaneous Information

- a. Do not protect any Excel electronic forms submitted other than, possibly, a password to open. If a password is required to open the document, please remember to advise the Authority of the password.

6. Miscellaneous

Further requests for records may be made by other members or representatives of the Authority. Proposer and subconsultants shall cooperate fully when supplying the information needed to verify the Cost and Pricing Data.

The Authority, at its option, may elect not to verify certain costs at the time of negotiation; however, the Proposer and each subconsultant are required to submit all information according to the guidelines above. At any time during or after the contract (within the guidelines of the contract provisions) the Authority may request further verification of the submitted costs or multipliers.

Financial records required may include, but are not limited to, the Proposer's financial statements, general ledger, receivable and payable records, payroll and related benefit records, equipment records and related financial systems.

Helpful Website Links

1. Ohio Department of Transportation includes helpful information regarding the Federal Acquisition Regulation 'FAR' Part 31 and the American Association of State Highway and Transportation Officials 'AASHTO' Uniform Audit & Accounting Guide at the following link:
<http://www.dot.state.oh.us/Divisions/Finance/Auditing/Pages/Consultants.aspx>
2. This CRAA's Consultants' Guide for Completing WRD Forms can be found on the Columbus Regional Airport Authority's website at the following link:
<http://columbusairports.com/files/doing-business/pdfs/craa-wage-rate-determination-2015.pdf>