



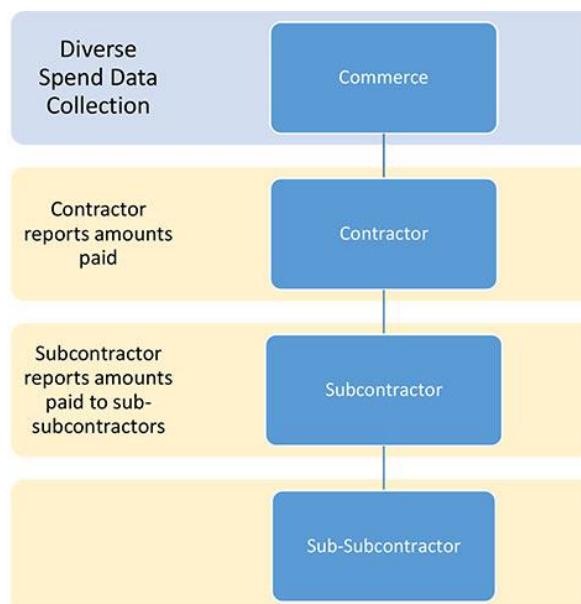
Reportable Expenses Template Guidelines

The Department of Commerce modified our contract language and invoicing processes so we can compile data that will help us understand the impacts of our spending, and analyze how best to deploy our resources in communities across the state. We're particularly interested in understanding how much of our funding goes to state-certified minority-, woman- and veteran-owned businesses.

This guide will help contractors understand and comply with the new reporting requirements, which are effective Nov. 1, 2017, and includes a section on troubleshooting the new Reportable Expenses Template. It is intended to complement the **contractor training video** and other materials available on Commerce.wa.gov [CMS Portal page](#).

The phased launch of this new process requires contractors to report information for those with whom they directly contract (subcontractors) beginning with invoices submitted on or after Nov. 1. Full implementation on Dec. 1 will include reporting to the sub-subcontractor level. This change is effective for contracts with an effective date of July 1, 2017, or later.

Contact your contract manager if you have questions after viewing the training video and reading these guidelines.





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Change log

Version	Changes
October 2017	-
March 2018	Clarified definition of excluded client costs (page 3)



Definitions

Contractor – An organization receiving funds through a contract with Commerce.

Contract – A grant, loan, or other contractual agreement between a contractor and Commerce that establishes eligible costs for which the contractor will be paid or reimbursed by Commerce.

Eligible Cost – An expenditure incurred by a contractor that may be reimbursed by Commerce under a contract.

Invoice (or A-19) – A request for payment or reimbursement submitted to Commerce by a contractor for eligible costs.

Invoice Amount – The dollar amount of payment or reimbursements requested on an invoice.

Invoice Period – The time during which a contractor provided the services for which payment or reimbursement is requested on an invoice.

Reportable Expense – An eligible cost that meets the following criteria:

- a) Any payment (or set of payments during the invoice period) of at least \$1,000.
- b) Paid by a contractor to a subcontractor – OR – by a subcontractor to a sub-subcontractor.
- c) Payment for goods or services provided within an invoice period.
- d) Cost for which a contractor will be invoicing Commerce as part of the contractor's scope of work.
- e) Excluding the following types of expenses:
 - i. Rent or lease costs.
 - ii. Utilities.
 - iii. Taxes, fees, and other governmental service charges.
 - iv. Employee compensation, including wages and benefits.
 - v. Payments or reimbursements for individual client costs made directly to a client, including for a client's rent, energy assistance, etc. (Please do not report individual names).
 - vi. Real estate/land acquisition
 - vii. Any payments made by a subcontractor that is a retail or wholesale business.
For example, a contractor purchased \$2,500 in lumber from Home Depot, which Home Depot had purchased from Weyerhaeuser for \$1,500. Home Depot would be considered a subcontractor, and Weyerhaeuser would be considered a sub-subcontractor. The \$2,500 purchase from Home Depot should be reported. However, since the subcontractor, Home Depot, is a retail business, it is not necessary to report Home Depot's \$1,500 purchase from Weyerhaeuser.

Unified Business Identifier (UBI) – Most businesses, non-profits, and state and local governments in Washington have a UBI, assigned by the state Department of Revenue, Business Licensing Service, or Secretary of State. If you don't know an organization's UBI, you can look it up at <http://apps.dor.wa.gov/BRD/>.



Completing the Reportable Expenses Template

The Reportable Expenses Template is used to easily upload expenses to the Contract Management System or it can be printed out and sent via email or hardcopy with the A-19 invoice. It is a formatted Excel spreadsheet with several data validations that help data load correctly. Following are detailed explanations of the Template sections and further information about validations, errors and troubleshooting the template.

Header

The header includes several fields that identify the contract and warrant the expenses.

EXPENSES over \$1,000				Department of Commerce		COM Form: Inv-A	
1	Contract # 99-12345-001	4	Warrant Amount	\$50,000.00	7	Subcontractor Total	
2	Name City of Olympia	5	From Date	7/1/2017	8	Sub Subcontractor Total	
3	<input type="checkbox"/> No Expenses to Report (do not complete grid below)	6	To Date	7/31/2017		40,000.00	27,000.00
Enter the UBI of the organization that paid the expense.	Enter the name of the Organization that paid the expense.	Contractor Types: Subcontractor Sub Subcontractor	Enter the UBI of the organization that was paid. (Look up a UBI here: http://apps.dor.wa.gov/UBID/)	Enter the name of the Organization that was paid.	Org Types: For Profit Non-Profit Government Tribe	Expense Types: Construction Goods Services	Enter the amount paid for this invoice period.

Header Example

1. Contract # → Enter the contract number here.
2. Name → Contractor representative completing the template
3. No Expense to Report → Checked when all reportable subcontractor expenses are under \$1,000.
4. Warrant Amount → Total amount requested for reimbursement.
5. From Date → The start date of the expenses submitted for reimbursement.
6. To Date → This is the end date of the expenses submitted for reimbursement.
7. Subcontractor Total → Automatically populated and adds up the subcontractor expenses.
8. Sub Subcontractor Total → Automatically populated and sums the sub-subcontractor expenses. It turns red when they exceed the subcontractor expenses.

Subcontractor Total	40,000.00
Sub Subcontractor Total	110,000.00



Instructional Headers

These fields provide brief explanations of the information required for each column, as well as a link to the [UBI lookup](#) on the Department of Revenue website.

Enter the UBI of the organization that paid the expense.	Enter the name of the Organization that paid the expense.	Contractor Types: Subcontractor Sub Subcontractor	Enter the UBI of the organization that was paid. (Look up a UBI here: http://apps.dor.wa.gov/BRD/)	Enter the name of the Organization that was paid.	Org Types: For Profit Non-Profit Government Tribe	Expense Types: Construction Goods Services	Enter the amount paid for this invoice period.
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Expenses

The expenses section is where the contractors fill in reportable expenses.

Each row on the template captures a single expense incurred during the billing period that is more than \$1,000, or the sum of multiple expenses to a given entity that are more than \$1,000. See *Definitions/Reportable Expenses* at the beginning of this document for the types of expenses that are excluded from reporting.

There are a couple of rules that must be followed in order to load the template to the system. The template is downloadable from the Commerce.wa.gov [CMS Portal page](#).



- The tab must be named **“Template”**.
- The Expenses header must be on **Row 13** of the template
- Column headers must **match** the column headers in the example below.

Paid By UBI	Paid By Organization Name	Paid to Contractor Type	Paid to UBI	Paid to Organization Name	Paid to Org Type	Expense Type	Amount
604-123-691	City of Olympia	Subcontractor	602-162-915	Charles Richert Consulting	For Profit	Construction	15,000.00
602-162-915	Charles Richert Consulting	Sub Subcontractor	602-457-117	Miller Shot Blasting	For Profit	Services	7,000.00
602-162-915	Charles Richert Consulting	Sub Subcontractor	602-021-252	Bishop Contracting	For Profit	Services	3,000.00
602-162-915	Charles Richert Consulting	Sub Subcontractor	600-499-168	Demolition Man Inc	For Profit	Services	3,000.00
604-123-691	City of Olympia	Subcontractor	600-593-137	Loscheider Engineering Company	For Profit	Construction	10,000.00
600-593-137	Loscheider Engineering Company	Sub Subcontractor	601-034-301	AKB Engineers Inc	For Profit	Construction	2,000.00
604-123-691	City of Olympia	Subcontractor	600-628-310	Copiers Northwest	For Profit	Construction	3,000.00
600-628-310	Copiers Northwest	Sub Subcontractor	601-548-158	OfficeMax	For Profit	Construction	1,000.00
600-628-310	Copiers Northwest	Sub Subcontractor	601-833-650	Staples Contract & Commercial	For Profit	Construction	1,000.00
604-123-691	City of Olympia	Subcontractor	602-209-068	Furniture Works, Inc	For Profit	Goods	7,000.00
602-209-068	Furniture Works, Inc	Sub Subcontractor	601-331-470	Allwest Transportation	For Profit	Services	5,000.00
604-123-691	City of Olympia	Subcontractor	602-162-915	Charles Richert Consulting	For Profit	Construction	5,000.00
602-162-915	Charles Richert Consulting	Sub Subcontractor	602-457-117	Miller Shot Blasting	For Profit	Services	2,000.00
602-162-915	Charles Richert Consulting	Sub Subcontractor	602-021-252	Bishop Contracting	For Profit	Services	1,500.00
602-162-915	Charles Richert Consulting	Sub Subcontractor	600-499-168	Demolition Man Inc	For Profit	Services	1,500.00



Data Collection Fields

1. **Paid by Unified Business Identifier (UBI) number** → Enter the [UBI number](#) of the organization that made the payment (it may be the contractor, subcontractor or sub-subcontractor). This must match the UBI on file if the contractor paid the expense. The UBI is a nine-digit number assigned to a Washington business, non-profit or government entity. A UBI is required for each “Paid-by” and “Paid-to” organization.
If you don’t know an organization’s UBI, you can look it up at <http://apps.dor.wa.gov/BRD/>.
2. **Paid By Organization Name** → Enter the legal name of the organization that paid the expense. This is the contractor or subcontractor that paid the subcontractor or sub-subcontractor for a particular reportable expense.
3. **Paid to Contractor Type** → Indicates the relationship of the entity receiving payment to the entity making the payment.
 - a. For payments made by the contractor, the Paid to Contractor Type would be “Subcontractor”, whether funds are paid to a contracted subcontractor or a non-contracted vendor of goods or services
 - b. For payments made by a subcontractor, the Paid to Contractor Type would be “Sub-subcontractor”, whether funds are paid to a contracted sub-subcontractor or a non-contracted vendor of goods and services
4. **Paid to UBI** → Enter the UBI number of the entity receiving funds for which payment is being reported.
5. **Paid to Organization Name** → Enter the legal name of the organization to whom funds are paid.
6. **Paid to Organization Type** → Select the dropdown option that describes the type of organization to whom payment is made.
 - a. For-profit business
 - b. Non-profit organization
 - c. Governmental entity, such as a city, town, or state agency
 - d. Tribal government entity
7. **Expense Type** → Select the dropdown option that best describes the goods or services for which funds were paid.
 - a. Goods
 - b. Services
 - c. Construction
8. **Amount** → The actual dollar amount of the reportable expense paid for a given row.

Color Coding

When using the Reportable Expense Template, subcontractor expenses are **blue** and sub-subcontractor expenses are **green**. This is based on which is selected for the Contractor Type column.



Submitting Completed Reportable Expenses

For contractors submitting A-19 invoices by email or hardcopy

- *No Reportable Expenses* – Let your Commerce program representative know there are no reportable expenses for the billing period for which an A-19 is being submitted. No further work is necessary for this A-19.
- *Send as attachment*–Submit the completed template as you normally do for other supporting documentation required with each monthly invoice.

For contractors submitting A-19 invoices via Secure Access Washington (SAW – online invoicing)

- *No Reportable expenses* – On the SAW A-19 page, check the All Expenses Under \$1,000 checkbox if you have no reportable expenses greater than \$1,000. No further work is necessary for this A-19.
- *Upload completed template* – On the SAW A-19 page, upload the completed template to CMS by clicking on Choose file under the heading Expenses Over \$1,000. Choose the completed template to be uploaded from the popup window, and click Upload.
- More information: [Submitting Online A19s](#).