



Cost Reimbursement Contract Invoice Instructions

Submission Requirements

Invoices must be submitted monthly; variations in schedule must be approved in writing by the CWP Chief Financial & Administrative Officer or established in Exhibit B of the contract.

The invoice consists of two parts, Form A and Form B. Both parts must be submitted by the 10th of the month for the previous month's expenditures. Invoices that are submitted on time and without errors will be processed for payment by the end of the month. Payment of invoices that require corrections may be delayed until the end of the month in which the corrected invoice is accepted by CWP. Late submission of invoices may result in de-obligation under the CWP Contract De-obligation Policy.

Submission Process

The invoice forms are provided as an Excel file. Form A must be signed by an authorized official on behalf of the contractor. Form A may be signed electronically when allowed under the contractor's policies, or may be printed, signed and scanned as a PDF. The Excel file **and** the signed Form A will be submitted by email to the CWP Contract Specialist with a copy to the CWP Compliance & Accountability Administrator. Contractors will be notified of the current email addresses at the commencement of the contract period. The contractor is responsible for verifying delivery of the invoice to CWP.

Approval Process

The Contract Specialist will review invoices for accuracy, adherence to budget, allowability, and reasonableness of costs. The program manager will determine that expenditures are reasonable and justifiable based on program services and activity levels; contractor will be notified of concerns by the program manager.

Detailed Instructions

Where these instructions tie to cells in the Excel file, the cell addresses are noted in *italics*.

Form A:

Identifying information: all data elements are mandatory; invoices that are missing data will be returned to the contractor for correction.

C2: Contractor: enter organization name.

F2: Enter program funding, for example “WIOA Youth” or “AJC” or “CPY”.
C4: Enter contract number from the contract face page.
D6: Enter first date of the month (*Expenditure for Current Period “From”*).
F6: Enter last date of the month (*Expenditure for Current Period “To”*).

Budget information: enter the amount of each line item from the approved budget in the contract. Modified line item amounts should be entered only after a contract modification has been approved in writing by CWP.

Cells *C14*, *C25*, *C29*, and *C30* contain formulas and are locked.

Cumulative Expenses to Date: all cells contain formulas adding the actual current expenses plus the previously billed expenses, and are locked.

Previously Billed Expenses: enter the total amount of expenses billed in all previous invoices for each line item.

Cells *E14*, *E25*, *E29*, and *E30* contain formulas and are locked.

Actual Current Expenses: all cells are linked to the totals on Form B, and are locked.

Budget Balance: all cells contain formulas subtracting cumulative expenses to date from the approved budget amount, and are locked. The invoice will be rejected if there is a negative balance in salaries or fringe benefits, or a negative balance in any non-personnel line item that exceeds the approved amount by more than 20%.

Form B:

Identifying information: *C4* (Contractor Name) and *F4* (Contract #) are linked to Form A, and will pre-populate; these cells are locked.

Expenditure period: *D7* (From) and *F7* (To) are linked to Form A, and will pre-populate; these cells are locked.

PLEASE NOTE: Beginning at row 13, additional rows may be inserted as necessary to capture all costs. New rows must be inserted between rows labeled A and Z in column A to ensure that all expenditures are reflected on Form A.

Line Item Detail: Instructions for each line item are provided below. Contractors that have subsidized employment or paid work experience in their budgets must report expenditures that support that activity in Column G. These amounts will be a subset of the total expenditures reported in Column F with the exception of the participant wages and fringe line items, for which the amount in Column G will be equal to the amount in Column F. Expenditures allocable to subsidized employment are reported only on Form B.

Salaries:

Option 1: Attach payroll registers to the invoice.

Using a separate row for each payroll register/pay period, enter the following information:

Column B - Payment Date: enter the pay date for the pay period.

Column C – Payee Name: enter “see attached payroll register”.

Column D – Check # or Payment Type: enter “see attached payroll register”.

Column E – Description: enter dates of pay period, such as “July 1 – 14, 2017”.

Column F – Amount: for each row, enter total gross wages for the pay period.

Column G – Amount Allocable to Subsidized Employment: for each row, enter the amount of gross wages paid to staff for time spent on subsidized employment activities such as worksite development or supervisor support, if any.

Total Salaries: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in *F12 on Form A*.

Option 2: List the salary for each employee for each pay period during the month.

Using a row for each employee for each pay period, enter the following information:

Column B - Payment Date: enter the pay date.

Column C – Payee Name: enter the name of the employee.

Column D – Check # or Payment Type: enter the check number or enter “DD” for direct deposit.

Column E – Description: enter dates of the pay period, such as “July 1 – 14, 2017”.

Column F – Amount: enter total gross wages paid to the employee for the pay period.

Column G – Amount Allocable to Subsidized Employment: enter the amount of wages paid to the employee for time spent on subsidized employment activities, if any.

Total Salaries: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in *F12 on Form A*.

Fringe Benefits:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the payee, such as the insurance carrier, or enter “payroll taxes”.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter type of fringe benefit, such as FICA, health insurance, etc.

Column F – Amount: enter the amount paid or accrued for the benefit. For payroll taxes, this amount should be transferred from the payroll register when it is attached.

Column G – Amount Allocable to Subsidized Employment: enter the amount of the benefit related to employee wages for time spent on subsidized employment activities, if any.

Total Fringe Benefits: cells in Columns F and G contain formulas, and are locked; the amount in Column F will appear in *F13 on Form A*.

Staff Travel:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the employee who incurred the travel expense.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter a description of the travel, such as “July mileage reimbursement” or “train fare to New Haven for CTHires training”.

Column F – Amount: enter the amount paid or accrued for the travel.

Column G – Amount Allocable to Subsidized Employment: enter the amount of the travel costs directly related to employees’ subsidized employment activities, if any.

Total Fringe Benefits: cells in Columns F and G contain formulas, and are locked; the amount in Column F will appear in *F16* on Form A.

Facilities/Utilities:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the payee, such as the landlord, utility company, etc.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter a description of the cost, such as “July rent” or “July electric bill”.

Column F – Amount: enter the amount paid or accrued for the facility or utility cost.

Column G – Amount Allocable to Subsidized Employment: enter the amount of the cost directly related to facility or utility usage that directly supports subsidized employment, such as the cell phone bill for a dedicated subsidized employment specialist or job developer, if any.

Total Facilities/Utilities: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in *F17* on Form A.

Instructional/Training Materials:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the payee, such as the publisher or vendor.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter a description of the purchase, such as “CASAS tests” or “Job Search Video Series”.

Column F – Amount: enter the amount paid or accrued for the materials.

Column G – Amount Allocable to Subsidized Employment: enter the amount of the cost of materials that directly support subsidized employment, such as a training manual, book or online license assigned to a subsidized employment candidate or participant because it is required by the worksite, if any.

Total Instructional/Training Materials: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in *F18* on Form A.

Consumable Supplies:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the payee, such as “Staples” or “Amazon”.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter a description of the supplies purchased, such as “misc. office supplies” or “flash drives for participants”.

Column F – Amount: enter the amount paid or accrued for the supplies.

Column G – Amount Allocable to Subsidized Employment: enter the amount of the supply purchase that directly supports subsidized employment, if any, such as a purchase of organizers for use by subsidized employees to keep track of their assigned work hours.

Total Consumable Supplies: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in *F19 on Form A*.

Equipment, Maintenance, Leasing:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the payee, such as “Ricoh Leasing”.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter a description of the type of equipment cost, such as “copier lease” or “computer repair”.

Column F – Amount: enter the amount paid or accrued.

Column G – Amount Allocable to Subsidized Employment: enter the amount of the equipment cost that directly supports subsidized employment, if any, such as the purchase of a telephone for use by a dedicated subsidized employment specialist or job developer.

Total Equipment, Maintenance, Leasing: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in *F20 on Form A*.

Participant Training:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the payee, such as “Capital Community College” or “EMCG Training, Inc.”.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter a description of the type of training cost, such as “OSHA 10 training” or “Microsoft Office training”.

Column F – Amount: enter the amount paid or accrued.

Column G – Amount Allocable to Subsidized Employment: not applicable to this line item.

Total Participant Training: the cell in Columns F contains a formula, and is locked. This amount will appear in *F21 on Form A*.

Participant Support:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the payee, such as “CT Transit” or “Prometrix”.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter a description of the type of support cost, such as “10 31-day bus passes” or “CNA test fee”.

Column F – Amount: enter the amount paid or accrued.

Column G - Amount Allocable to Subsidized Employment: enter the amount of the participant support costs that directly support subsidized employment, if any, such as the purchase of bus passes for use by participants to travel to worksites, or gift cards used to purchase equipment or clothing necessary for the subsidized job.

Total Participant Support: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in *F22 on Form A*.

Participant Stipends:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the participant.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter the type of stipend, such as weekly training stipend, or leadership activity stipend.

Column F – Amount: enter the amount paid or accrued.

Column G - Amount Allocable to Subsidized Employment: stipends are not generally allocable to Subsidized Employment, for which participants are paid wages.

Total Participant Support: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in *F23 on Form A*.

Miscellaneous:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the payee, such as “The Work Number”.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter a description of the item, such as “annual license payment – employment verification service”.

Column F – Amount: enter the amount paid or accrued.

Column G – Amount Allocable to Subsidized Employment: enter the amount of the purchase that directly supports subsidized employment, if any, such as fees for time-keeping software or payroll services used for subsidized employees.

Total Miscellaneous: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in *F24 on Form A*.

Administration or Approved Indirect:

Column C (Base): enter the amount to which the approved rate is applied, in accordance with the contract budget.

Column E (Rate): enter the approved rate, in accordance with the contract budget.

Column G F contains a formula, and is locked; this amount will appear in G25 on Form A.

Subsidized Employment/Paid Work Experience: Participant Wages

Option 1: Attach payroll registers to the invoice.

Using a row for each payroll register/pay period, enter the following information:

Column B - Payment Date: enter the pay date for each pay period.

Column C – Payee Name: enter “see attached payroll register”.

Column D – Check # or Payment Type: enter “see attached payroll register”.

Column E – Description: enter dates of the pay period, such as “July 1 – 14, 2017”.

Columns E and F – Amount: for each row, enter total gross wages for the pay period.

Total Participant Wages: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in F28 on Form A.

Option 2: List each pay check for each subsidized employee for each pay period during the reporting period.

Using a row for each subsidized employee for each pay period, enter the following information:

Column B - Payment Date: enter the pay date.

Column C – Payee Name: enter the name of the subsidized employee.

Column D – Check # or Payment Type: enter the check number or enter “DD” for direct deposit.

Column E – Description: enter the dates of the pay period, such as July 1 – 14, 2017.

Columns E and F – Amount: enter total gross wages paid to the subsidized employee for the pay period.

Total Participant Wages: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in F28 on Form A.

Subsidized Employment/Paid Work Experience: Participant Fringe Benefits:

Column B - Payment Date: enter the date of the payment or accrual.

Column C – Payee Name: enter the name of the payee, such as the workers compensation insurance carrier, or enter “payroll taxes”.

Column D – Check # or Payment Type: enter the check number, or “DD” for direct deposit, or “EFT” for electronic fund transfer, or “accrual”.

Column E – Description: enter type of fringe benefit, such as FICA, SUTA, FUTA, workers comp.

Columns F and G– Amount: enter the amount paid or accrued for the benefit. For payroll taxes, this amount should be transferred from the payroll register when it is attached.

Total Fringe Benefits: cells in Columns F and G contain formulas, and are locked. The amount in Column F will appear in F29 on Form A.

GRAND TOTAL EXPENSES: cells in columns F and G contain formulas, and are locked.

COST ALLOCATION: Special instructions for contracts with multiple funding sources. Expenditures for each line item must be allocated to the program that benefits. Allocations will be reported on Form B.

Program identification: enter the program identifier, provided by the program manager, in Row 10, beginning in column H.

Line item allocations: please note that cell references are based on the invoice form without row insertions. Contractors are advised to retain a blank copy of the invoice form for references; addresses on completed invoices will change after rows are inserted.

Salary allocations: enter the allocated amounts of the total in *F15* beginning in *H15*. Allocated amounts must correctly add to the amount in *F15*.

Fringe allocations: enter the allocated amounts of the total in *F20* beginning in *H20*. Allocated amounts must correctly add to the amount in *F20*.

Staff travel allocations: enter the allocated amounts of the total in *F25* beginning in *H25*. Allocated amounts must correctly add to the amount in *F25*.

Facilities/Utilities allocations: enter the allocated amounts of the total in *F30* beginning in *H30*. Allocated amounts must correctly add to the amount in *F30*.

Instructional/training materials allocations: enter the allocated amounts of the total in *F35* beginning in *H15*. Allocated amounts must correctly add to the amount in *F35*.

Consumable supplies allocations: enter the allocated amounts of the total in *F41* beginning in *H41*. Allocated amounts must correctly add to the amount in *F41*.

Equipment maintenance & leasing allocations: enter the allocated amounts of the total in *F46* beginning in *H46*. Allocated amounts must correctly add to the amount in *F46*.

Participant training allocations: enter the allocated amounts of the total in *F51* beginning in *H51*. Allocated amounts must correctly add to the amount in *F51*.

Participant support: enter the allocated amounts of the total in *F56* beginning in *H56*. Allocated amounts must correctly add to the amount in *F56*.

Participant stipends allocations: enter the allocated amounts of the total in *F61* beginning in *H61*. Allocated amounts must correctly add to the amount in *F61*.

Miscellaneous allocations: enter the allocated amounts of the total in *F66* beginning in *H66*. Allocated amounts must correctly add to the amount in *F66*.

Administration/approved indirect allocations: enter the allocated amounts of the total in G68 beginning in G68. Allocated amounts must correctly add to the amount in G68.

Participant wage allocations: enter the allocated amounts of the total in F74 beginning in H74. Allocated amounts must correctly add to the amount in F74.

Participant fringe allocations: enter the allocated amounts of the total in F79 beginning in H79. Allocated amounts must correctly add to the amount in F79.

Grand total expenses allocations: enter the sum of the allocated amounts for each program, beginning in H80. Allocated amounts must correct add to the amount in F80.

Please note: it is permissible, but not required, to enter the allocations for each individual expenditure within a line item.