

APS Government Program Management Office

APS Vendor Guide

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This handbook provides vendors participating in APS's government-funded projects with guidelines and templates for meeting a variety of reporting requirements. It is intended to comply with the Code of Federal Regulations (CFR) for federal assistance awards, the American Recovery and Reinvestment Act (ARRA), and APS corporate policies.

This handbook should be used to supplement information provided in the APS Contract and contractual flow downs ("APS Contract"). This is a living document and will periodically be updated to provide additional guidance. The APS Contract and the applicable regulations supersede and have control over any conflicting or ambiguous information contained in this handbook.

General Information

Vendors should read the APS Contract in its entirety before reading this supplemental handbook.

Vendor means a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a federal program. These goods or services may be for an organization's own use or for the use of beneficiaries of the federal program.

Amendments may be issued to update the vendor requirements in response to any additional requirements or guidance from the U.S. Office of Management and Budget, the applicable funding agency or APS.

Communications

POINTS OF CONTACT

APS requires vendors to maintain an updated point of contact list with the APS Government Program Management Office (GPMO). The following should be provided:

- Reporting Contact – all regulation and reporting updates will be sent to this contact.
 - Name
 - Phone Number
 - Email Address
- Project Manager
- Accounting Contact

See Attachment A - Vendor Contact Sheet.

CONFERENCE PAPERS/PRESENTATIONS/JOURNAL ARTICLES/PRESS RELEASES

APS is obliged to protect and preserve its rights and the rights of its partners, affiliates, subrecipients and vendors as well as to meet all government requirements. This includes providing accurate project information and encouraging the exchange of ideas while meeting disclosure requirements and guidelines for a regulated and publicly traded entity. Therefore, it is required that all press releases, conference papers, presentations, proceedings, and journal articles that intend to communicate scientific or technical work supported under the project scope be submitted for review and approval prior to publication, announcement or presentation, even if

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such publication or dissemination is not specifically identified in the scope of work or APS Contract.

Submissions for approval must disclose the content to be shared in its entirety. The cover sheet should list:

- Name of Conference/Publication/Proceeding
- Location of Conference (City, State, and Country)
- Date of Conference (Month/Day/Year)
- Conference Sponsor

Submissions should be sent to the GPMO and Project Team at least ten business days before publication, announcement or presentation.

Cost Management

APS is obligated to manage, monitor and control all project activities within project budget, scope, and schedule.

Travel and Business Expense Policy

Travel and business expenses must be included in the vendor's scope of work and be accompanied by an advanced approval from the APS Project Manager or Principal Investigator. Only reasonable expenses will be approved.

APS' travel policy does not allow for per diem expenses. All expenses must be substantiated with actual receipts to meet any governmental scrutiny that may be assessed.

Signed expense reports are required with scanned *itemized* receipts for all charges. Receipts must be legible and have the following minimum information:

- Amount
- Date
- Place
- Essential character of the expense.

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ITEMIZED RECEIPT

**MY BIG FAT
GREEK
RESTAURANT**
Arizona Center
455 N. 3rd St #108
Phoenix, AZ 85004
(602) 254-5730

Server: brad	07/20/2010
Fast Close/1	5:23 PM
Guests: 1	30017
Blackened Salmon Caesar	11.00
TG DRINK	1.50
Sub Total	12.50
Tax	1.16
Total	13.66
Balance Due	13.66

TIP 2.30
15.96

Bring back this receipt within 5 days and receive 15% off your FOOD bill
no split checks / no alcohol
Have a Wonderful Day!!

NON-ITEMIZED RECEIPT

Arizona Center
455 N. 3rd St #108
Phoenix, AZ 85004
(602) 254-5730

Server: brad	DOB: 07/20/2010
05:43 PM	07/20/2010
Twana/1	3/30017

Visa Card 3145747
Magnetic card present:
Approval: 020550

Amount: 13.66
+ Tip: 2.30
= Total: 15.96

Approval: 020550
Guest Copy Thank you!

NOTE: Airfare must show all travel dates, to and from location, and airline traveled. Hotel receipts must include the dates of stay and show itemized listings for all expenses, including detailed restaurant charges.

Ticketing change fees will only be reimbursed by APS when accompanied with a written approval authorization from the APS Project Manager or Principal Investigator that details:

- Official business need for ticket change
- Change fee amount

Charges **not** covered by APS:

- Expenses over the GSA Domestic Per Diem rates (Visit the GSA website for additional details)
- Alcohol charges.
- Entertainment expenses.
- Personal expenses such as personal hygiene items, laundry charges, magazines, ground transportation for personal travel, etc.
- Items specifically excluded from program award documentation.

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Nello's
In Crust We Trust
4710 E. Warner #10
Phoenix, AZ 85044
480-893-8930

Server: To Go
Lisa/1
Guests: 1

07/20/2010
6:22 PM
30044

Old World Lg 11.00
Tag Pasta 9.50
Pinot Grigio 7.00

Complete Subtotal 27.50

Subtotal 27.50
Tax 2.56

Total 30.06

Steps To Correct Receipt:

- 1) Make a copy of the original receipt. **DO NOT MARK THE ORIGINAL.**
- 2) On the copy, mark through the unallowable expense and note the revised calculations to the side of the previous totals. Noting the unallowable expense including tax.

Remember:
Alcohol and related tax are not reimbursable expenses.

If the tax rate isn't shown, divide the tax amount by the subtotal to get the exact tax rate to reallocate.

Receipt Total: \$30.06
Allowed Expenses: \$22.41
Unallowable Expenses: \$7.65

See Attachment B for a sample travel expense statement and related instructions.

TIPPING GUIDELINES

QUESTION

What are the government guidelines on tipping?

ANSWER

The tip amount is up to each person; however, the full amount of the meal **and** tip must not exceed the established total per diem amount.

For Example:

Tommy has lunch in Phoenix, AZ and the per diem rate is \$71 for the day (\$18 is allowed for lunch). Tommy's pre-tip lunch bill is \$12.30. Tommy can leave any tip amount he wants to as long as the combined meal and tip amount does not exceed the \$18 per diem maximum for that meal.

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Maximum Per Diem Rate

The following rates apply for 85004

Primary Destination*	County	Max lodging by Month (excluding taxes)												Meals & Inc. Exp.**	
		2009			2010										
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Phoenix / Scottsdale	Maricopa County	120	120	120	140	140	140	140	140	140	89	89	89	120	71

Based on maximum per diem rate establish

The per diem rate for Meals & Incidentals Expenses (M&IE) is then further broken down by meal guidelines:

M&IE Total	\$46	\$51	\$56	\$61	\$66	\$71
Continental Breakfast/ Breakfast	\$7	\$8	\$9	\$10	\$11	\$12
Lunch	\$11	\$12	\$13	\$15	\$16	\$18
Dinner	\$23	\$26	\$29	\$31	\$34	\$36
Incidentals	\$5	\$5	\$5	\$5	\$5	\$5

Meals. Expenses for breakfast, lunch, dinner and related tips and taxes (specifically excluded are alcoholic beverage and entertainment expenses, and any expenses incurred for other persons).

Incidental Expenses. Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards, or stewardesses and others on ships, and hotel servants in foreign countries.

Federal Travel Regulation, Chapter 300, Part 300-3
(<http://www.gsa.gov/fttr>)

Direct vs. Indirect Expenses

Direct costs are charges incurred for activities or services that benefit a specific project. Indirect costs are charges incurred for activities that benefit more than one project.

Refer to the APS Contract to determine if indirect costs are allowed for reimbursement.

See Attachment C - Expense Allowability/Allocability Matrix for additional guidance.

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Allowable/Unallowable Expenses

An allowable expense is designated by government regulations, contract documentation, or APS policy state as an acceptable project expense eligible for potential reimbursement or cost sharing obligations.

An unallowable expense is an expense that is prohibited and is found to be an unacceptable project expense to be applied towards potential reimbursement or cost sharing obligations.

See Attachment C - Expense Allowability - Allocability Matrix for additional guidance.

Program Income

If income is earned during the project period as a result of the award by any tier, that income is considered program income. This income must be added to the funds committed to the award and used to further the project's objectives.

Examples of program income include:

- Coal waste produced during and/or after the hydro-gasification process was sellable to makers of asphalt, tires, and other such products. Any income produced from the sell either must be used to benefit the program as a cost-share contribution or must be deducted from the total project or program allowable costs on which the federal share is based.
- Any license fees or royalties generated from patents, patent applications, materials, inventions, etc. created under an award would need to be used to further that award until the close of the program.

Labor Accounting

Payroll

All hours will need to be recorded, regardless of the individual's pay status as non-exempt, exempt, hourly, or salaried. All timesheets must be signed by the employee.

See Attachment D - Sample Weekly Timesheet for sample weekly timesheets and related instructions. (Completion of timesheet template is optional if the level of detail requested can be provided on internal timesheet forms.)

All overtime must be approved in advance by an immediate supervisor; failure to receive advance approval may result in overtime claims being rejected for reimbursement. When an employee incurs billable time on both grant and non-grant projects, overtime will be split on a weighted average basis. (See examples below). Overtime premium needs to be calculated per 29 CFR §778.115 regulations. Failure to calculate overtime correctly will result in a penalty of \$10 per day per person for every miscalculated rate, no matter how small.

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Uncompensated overtime will need to be tracked and reported as well.

The following examples illustrate the preferred methods of calculating payroll and allocating to project budgets:

Straight Pay Rate: \$20.00

Task Code	Monday	Tuesday	Wednesday	Thursday	Friday	<u>Total</u>
GV1022	8	7	9	8	8	40
APS456	2	2	1	1	1	7
	10	9	10	9	9	47

1. Calculate the total straight time pay:
(hours multiplied by rate equals total straight time pay)
 $47 * \$20.00 = \940.00
2. Calculate the number of overtime hours:
(total hours minus 40 work week hours equals overtime hours)
 $47 - 40 = 7$
3. Compute overtime pay rate:
(straight pay rate multiplied by 1.5)
 $\$20.00 * 1.5 = \30.00 (Or \$10.00 additional per overtime hour)
4. Calculate total overtime pay:
(overtime hours multiplied by overtime pay rate equals total overtime pay)
 $7 * \$10.00 = \70.00
5. Figure total pay:
(total straight time pay plus overtime pay equals total pay)
 $\$940.00 + \$70.00 = \$1010.00$

Allocate pay to the appropriate project budgets based on hours worked per project:

Task Code	Project hours divided by total hours	Computation
GV1022	$40 / 47 = 0.85$	$\$1010.00 * 0.85 = \858.50
APS456	$7 / 47 = 0.15$	$\$1010.00 * 0.15 = \151.50

The above example assumed that the pay rate was the same for each project; however, the next example takes into account different pay rates.

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Scenario:

Joe worked the following hours:

	Mon.	Tue	Wed	Thur.	Fri	Total Hrs.	Pay Rate	
Project A	5	3	4	3	5	20	\$10.00	=\$200.00
Project B	4	3	2	3	4	16	\$12.50	=\$200.00
Project C	3	2	4	2	3	14	\$15.00	=\$210.00
	12	8	10	8	12	50		=\$610.00

1. Calculate the total straight time pay:
(hours multiplied by rate equals total straight time pay)
2. Calculate the number of overtime hours:
(total hours minus 40 work week hours equals overtime hours)
3. Compute blended straight pay rate:
(total straight time pay divided by total number of overtime hours equals blended straight time pay rate)
 $\$610.00 / 50 = \12.20 (Or \$6.10 additional per overtime hour)
4. Compute blended overtime pay rate:
(total blended straight time pay multiplied by 1.5 equals overtime pay rate)
 $\$12.20 * 1.5 = \18.30 (Or \$6.10 additional per overtime hour)
5. Calculate the total overtime pay:
(overtime hours multiplied by overtime pay rate equals total overtime pay)
 $10 * \$6.10 = \61.00
6. Figure total pay:
(total straight time pay plus overtime pay equals total pay)
 $\$610.00 + \$61.00 = \$671.00$
7. Compute pay allocation to the appropriate project budgets based on hours worked per project:

Task Code	Project hours divided by total hours	Computation
A	$20 / 50 = 0.40$	$\$671 * 0.40 = \268.40
B	$16 / 50 = 0.32$	$\$671 * 0.32 = \214.72
C	$14 / 50 = 0.28$	$\$671 * 0.28 = \187.88

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Davis-Bacon and Related Acts

APS will notify vendors if they will be working on a Task Code where the Davis-Bacon Act applies. Vendors are expected to maintain compliance.

All vendors subject to Davis-Bacon compliance are also subject to on-site monitoring reviews. See Monitoring section in this handbook for additional guidance.

To whom does the Davis-Bacon Act apply?

All laborers and mechanics employed by contractors or subcontractors, including journeyman, apprentices and trainees, on the project shall be paid wages at rates not less than those prevailing on similar construction in the locality as determined by the U.S. Secretary of Labor, regardless of contractual relationship.

The minimum statutory threshold for development work on federally funded or assisted construction projects is \$2,000.

What must I do to stay compliant?

The wages for every mechanic and laborer employed on the job shall be computed on the basis of a standard work week of forty hours. Employees shall be compensated at a rate of not less than one and one-half times the basic hourly rate of pay for all hours worked in excess of forty hours in the work week (base rate x 1.5 = overtime rate). Wages must be paid weekly. Only permissible payroll deductions are allowed; otherwise, approval must be obtained from the Secretary of Labor.

Davis-Bacon poster (WH-1321) must be posted at all times by the contractor and subcontractors at the work site of the work in a prominent and accessible place where it can be easily seen.

File a weekly certification of payrolls to the APS GPMO no later than one week following pay day.

Vendors must also comply with the **Copeland Act (Anti-Kickback Law)**: Whoever by force, intimidation, or threat of procuring dismissal from employment or by any other manner whatsoever, induces any person employed in the construction, prosecution, completion or repair of any public building, public work or building or work financed in whole or in part by loans or grants from the United States, to give up any part of the compensation to which he is entitled under his contract or employment, could face a fine of up to \$5,000 and/or up to five years of imprisonment.

Additional Reference Material can be found at:

<http://www.dol.gov/whd/programs/dbra/index.htm>

DOE Training - "Impact of Davis-Bacon Requirements of the 2009 Recovery Act":

http://www1.eere.energy.gov/wip/davis-bacon_act.html

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Procurement

Vendors are allowed to acquire only the equipment and materials approved in the scope of work. Any other procurement may be rejected for reimbursement.

Acquisition Thresholds

Per the APS Contract, vendors may not delegate tasks to other subawardees or subcontractors without prior written approval from APS.

Contracts

Vendors must ensure that termination language is included in all vendor contracts. Per 10 CFR 600.25 "Suspension and Termination," new obligations will not be reimbursed after the effective date of the termination of an award.

Debarment and Suspension Verification

Vendors are required to verify that no vendors and suppliers utilized are on the government debarment and suspension list located at <https://www.epls.gov/>.

Federally Owned Property

Unless otherwise noted, all equipment and supplies obtained with government funding is the property of APS and must be returned upon project completion or termination, whichever occurs first.

Billing

APS vendors are required to submit at least a monthly invoice. Each invoice must be accompanied by a reconciled statement approved by the vendor Project Manager as well as the work authorization signed by the APS Project Manager or APS Principal Investigator.

Due to government reporting requirements and APS's reporting cycle, invoices received less than ten business days prior to end of the quarter may not be processed and reported until the following quarter or reporting cycle.

Billing Instructions:

- Vendors are to send billing via email by the 15th of each month for services, materials, travel and other fees for prior month's activities.
- All billing must be related to a specific government-funded project and clearly marked. If working on more than one government-funded project at APS, a vendor must submit a separate invoice for each project.
- Provide signed time sheets with employee name for specific project. Unless weekly Davis Bacon timesheets are submitted with payroll certifications.
- Tie all billing to the appropriate budget Task Code, if applicable.

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- Provide clear copies of supporting documentation (i.e., timesheets, receiving reports, invoices, itemized receipts, etc.) that correspond with each charge.
- Scan supporting documents with billing statement in a logical and user-friendly manner in the appropriate format (.pdf, .xls, etc.) for purposes of maintaining appropriate electronic records.
- Use attached templates for labor, travel, and materials.
- Email / mail all documentation to the APS Project Manager.

Forms that must be sent in PDF (.pdf) format.

- Invoices

Forms that must be sent in Excel (.xls or .xlsx) format.

- Invoice Detail

These forms are requested in Excel format for uploading purposes to integrate with similar data. A .pdf format may also be submitted for official record purposes.

All other data may be sent in any of the following formats:

- .pdf
- .doc, .docx
- .xls, .xlsx

Invoices

APS will not accept forward pricing rates. All costs incurred must be actualized and have supporting documentation available.

Invoices must have the following:

- Unique Invoice Number
- Award Number
- Award Name
- Purchase Order Number
- Vendor Number
- Line items should include:
 - Task Code, if applicable
 - Sales Tax
 - Total amount
- Cost Share Amount (shown as a deduction), if applicable.

Invoice Supporting Documentation

In addition to the invoice, back-up documentation will be required. This documentation will consist of:

- Invoice Detail
 - By Budget Classifications, as applicable

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- Timesheets (as applicable)
- Travel Expense Statements and Related Receipts (as applicable)

See the following attachments for samples: Attachment E - Sample Invoice and Attachment F - Invoice Supporting Documentation.

Note: Supporting documentation that does not sufficiently support expenditures will cause the invoice to be rejected and will not be paid until corrected.

Sales Tax Exemption

Solar Energy Contractor's may be eligible to receive a State of Arizona Transaction Privilege Tax (TPT) exemption under Arizona Revised Statute §42-5075(B)(14) by registering with the Arizona Department of Revenue as a solar energy contractor. This exemption would allow contractors to deduct the gross proceeds of sales or gross income derived from a contract to provide or install a solar energy device before computing tax base.

As a general rule, Arizona counties and cities impose excise or sales tax at various rates of tax on the same tax base.

APS will not reimburse contractor for TPT, use, excise or sales tax that otherwise would have been exempted by registering with the Arizona Department of Revenue.

Project Management

Reporting

ARRA

APS will file all required reports on behalf of vendors. APS will utilize the detail from the accepted invoices each quarter to provide the financial data for the ARRA reports.

Budget to Actual Reporting

When the vendor has expended 90% of the allotted budget, a notification should be sent the Project Manager. Included in the communication should be a summary of activities to be completed and a determination as to whether the remaining budget will complete the tasks without additional time or financial overages.

Technical Reporting

Vendors may be requested to contribute to the project's technical reports. The APS Project Manager and/or APS Principal Investigator will communicate the assigned technical contribution focus, level of detail expected, and deadline dates associated.

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Special Status Reports

APS expects that events requiring a special status report will be reported as soon as possible, and no later than three calendar days after discovery. Events that may require a special status report include, but are not limited to:

- Significant favorable impacts on the project.
- Problems, delays, or adverse conditions that materially impair the ability to achieve the project objectives or may require answers to the public regarding the event.
- Any fatalities, or injuries requiring hospitalization of five individuals or more.
- Notice of violation of environmental, health, and/or safety statutes.
- Any incident which causes a significant process or hazard control system failure.
- Any event which is anticipated to cause a significant schedule slippage or cost increase.
- Any damage to government-owned equipment in excess of \$50,000.
- Any incident that has the potential for high visibility in the media.
- Conditions that may lead to any of the above defined events.

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Audits

Vendors need to refer to their APS grant contract for audit requirements. APS may conduct other project audits and expects full cooperation from all employees. All audit requests will be handled through the APS GPMO.

Monitoring

APS will notify the vendor via a letter when an on-site visit is planned. Included will be the timeframe and focus area of the on site visit. Areas that may be subject to review include:

- Policy and Procedures Related to Grant Operations.
- Records Retention Systems.
- Equipment Maintenance.
- Inventory Register.
- Property Management Systems.
- Project, Risk, and Performance Management Plans (including milestones, schedules, funding expenditure schedule, project operations, performance measures, and evaluation criteria, etc.).

Davis-Bacon Onsite Visits

Davis-Bacon regulations require APS, contracting agencies, and/or authorized representatives to include in their enforcement protocol on-site interviews with the laborers and mechanics performing the contract or project work. Subcontractor and vendor employees should be made aware of the potential for on-site interview requests. Proper identification must be provided by any individuals conducting the interviews, and the topics of the interviews could include: straight time pay rate, overtime pay rate, number of hours worked, length of time on project and fringe benefits.

Ethics

APS expects subrecipients and vendors to demonstrate the highest standards of ethical and business conduct and to obey all laws and regulations. By accepting the contract with APS, subrecipients and vendors agree to perform with integrity and to act in the best interest of the project. All reports must be accurate and complete: never misleading, fraudulent or deceitful. Subrecipients and vendors agree to refrain from engaging in conflicts of interest. In addition, subrecipients and vendors agree to refrain from offering, giving or accepting gifts or bribes during their tenure under contract.

Subrecipients and vendors may speak or act on behalf of the project or APS only after written consent has been given by the APS project manager.

All vendors will avoid circumstances that may be viewed as inappropriate or a misuse of government funding. Any persons who witness suspect behavior or who have any questions regarding potential issues should contact the Whistleblower Hotline immediately.

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Whistleblower posters are required to be displayed at all job sites. Posters can be downloaded at http://www.recovery.gov/contact/reportfraud/pages/report_fraud.aspx.

Record Retention

Vendors need to refer to their APS grant contract for record retention requirements.

Closeout Procedures

All vendors must submit final billing no later than 60 calendar days after completion of the final deliverable or the work authorization term, whichever comes first. Invoice must be marked as FINAL.

Final payment will not be approved until all required reports and other required closeout documentation have been received.

References

Code of Federal Regulations <http://ecfr.gpoaccess.gov/>

American Recovery and Reinvestment Act <http://www.recovery.gov/>

Attachments

A. Vendor Contact Sheet

B. Sample Travel Expense Statement and Related Instructions

C. Expense Allowability/Allocability Matrix

D. Sample Timesheet and Related Instructions

E. Sample Invoice

F. Invoice Supporting Documentation



A subsidiary of Pinnacle West Capital Corporation

Date

RECEIPT AND ACKNOWLEDGEMENT LETTER

I, the undersigned, hereby acknowledge that I have received and read a copy of the APS Vendor Guide.

SIGNATURE

PRINTED NAME

COMPANY

Subrecipient Contact Sheet

Subrecipient Information

Legal Name	DUNS Number	Congressional District
Doing Business As Name		

Sub-Award Information

Sub-Award Number	Sub-Award Date	Amount of Sub-Award
		\$

Primary Place of Performance (When not at an APS facility)

City	State	Zip (9-digit)	Congressional District	Country

	Name	E Mail Address	Number
Award Point of Contact:			
Payroll Contact:			
Program Reporting Contact:			
Technical Reporting Contact:			
Invoicing Contact:			

Reporting Applicability Status

As part of the American Recovery and Reinvestment Act (ARRA) government funding obligation, all subrecipients are required to disclose the total compensation for the five most highly compensated officers if in the preceding fiscal year:

- a) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and sub-grants) and cooperative agreements; **and**
- b) \$25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and sub-grants) and cooperative agreements; **and**
- c) The public does not have access to information about the compensation of the senior executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.

In compliance with the Recovery Act, APS requires that subrecipients provide the requested information (five most highly compensated officers) in the table below or an Income Statement for the previous calendar year is provided with a statement that explains why subrecipient is excluded from this requirement.

	Officer Name	Officer Compensation
1.		
2.		
3.		
4.		
5.		

Subrecipient Contact Sheet

Feld Name	Description
Legal Name	The legal name of subrecipient as registered in CCR or D&B.
Doing Business As Name	The Doing-Business-As (DBA) name of sub recipient as registered in CCR or D&B.
DUNS Number	The subrecipient organization's 9-digit Data Universal Numbering System (DUNS) number.
Congressional District	Congressional District based on physical location as listed in the Central Contractor Registration.
Sub-Award Number	Sub-award Number or Other Identifying Number Assigned by the Recipient Entity.
Sub-Award Date	The date the Sub-award was signed (mm/dd/yyyy).
Amount of Sub-Award	The anticipated total amount of funds to be disbursed to the subrecipient over the life of the award.
Primary Place of Performance: City, State, Zip+4, Congressional District, Country	The physical location of primary place of performance.
Contact Information	Subrecipient to provide contact information for key areas.
Reporting Applicability Status: Officer Name	Subrecipient highly compensated officers.
Officer Compensation	<p>For the five most highly compensated officers of the subrecipient: "Total compensation" is defined as:</p> <p>"Total compensation" means the cash and noncash dollar value earned by the executive during the sub recipient's past fiscal year of the following (for more information see 17 CFR 229.402(c)(2)):</p> <ul style="list-style-type: none"> (i). Salary and bonus. (ii). Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R. (iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees. (iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans. (v). Above-market earnings on deferred compensation which are not tax-qualified. (vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds \$10,000.

Instructions Expense Statement

1. Complete report in Excel format.

- A) Separate Expense Statements by Grant. Be sure to provide the Number and Name of Award for which expenses apply.
- B) Fill out Travel expense statement weekly and submit within 2 weeks of expense period listed on statement.
- C) Refer to the APS Allowable Appendix for government allowable & unallowable expenses.
- D) All amounts exceeding the GSA Per Diem Allowable amount will need to be entered in Column I and explained in Column K. For current GSA rates see <http://www.gsa.gov>.

2. Original receipts should be attached IN DATE ORDER for all claimed expenditures.

3. Fill in the expense report fields as applicable.

COLUMN:	INFORMATION	DESCRIPTION
A	Date	For most receipts, enter the date on the receipt. For hotel and car rental receipts, list the date of checkout or vehicle return.
B	Name-Receipt	List the actual name of vendor such as: Marriott, Hertz, or Paradise Bakery.
C	Transportation	List all transportation charges for plane, train, parking, tolls, valet, etc. including any tips associated with these charges.
D	# of Miles	Enter the actual number of miles traveled.
E	Mileage Rate	The reimbursement rate will be auto-calculated in this column. Rate changes will be sent by the APS Government Program Management Office (GPMO) when one occurs.
F	Lodging	A) For each hotel bill, please separate lodging from other hotel charges (i.e. phone calls, meals ordered through room service, etc.) Do not break out hotel bill by day. B) Put all lodging charges associated with EACH hotel bill on a separate line . Enter all non-lodging expenses in their appropriate column. C) Obtain itemized meal receipts for expenses charges to the hotel bill and include amounts in Column G. D) Per Diem rates for lodging is based on the per night room charge only. If the basic room charge exceeds per diem allowable amounts; place overage amount in Column I and explain in Column K. All lodging-related taxes are allowed and should be included in Column F for lodging.
G	Meals & Entertainment	A) Enter total meal charges with each meal listed separately. B) Column K - purpose of the M&E expense, and list of the individuals who participated and company they work for.
H	Misc. Expense	List such other business expenses not covered in other columns.
I	Unallowable	A) Put amount of any expenses not allowable B) Column K - should have an explanation of why an expense is unallowable.
J	Total	Total is auto-calculated minus the unallowable amount listed in Column I.
K	Explanation of Expenses	A) MEALS: Explain business purpose and list guests B) UNALLOWABLES: Explain business purpose and why charge is unallowable.

REVIEW EXPENSE REPORT AND RECEIPTS FOR ACCURACY, SIGN AND DATE

- 3. If the Expense Form is completed manually, total each row, then each applicable Column.
- 4. A) Forward **original form and original receipts** to **your Approver** for processing who will then send to APS Project Coordinator for payment.
B) You also should send an electronic copy with clear copies of itemized receipts.

GPMO GUIDE FOR ALLOWABLE & UNALLOWABLE COSTS FOR GOVERNMENT GRANTS

*Note: Failure to mention particular items of costs is not intended to imply that it is either allowable or unallowable. Determination of allowability in each case should be based on the treatment provided for similar or related items of costs. This table is presented as a guideline. In instances where a discrepancy between the provisions of a specific sponsored agreement and this classification table exists, the agreement may govern in certain circumstances; provided the expenditures are approved by the appropriate entities and any necessary compliance requirements have been met. The DoR and/or the Comptroller's Office should be consulted in determining the appropriate approvals and compliance requirements.					
FAR	Expense Category	Description of Typical Expenses	Allowable or Unallowable	APS Accounting Practice	
				Direct	Indirect
31.205-1	Public Relations and Advertising	Advertising specifically required by contract or arise from requirement of contract that are exclusively for acquiring spare items or disposing of scrap/surplus materials acquired for contract. Recruitment advertising in accordance with 31.205-34	Allowable	X	
		Public relations - (1) specifically required by contracts or costs of responding to inquiries on company policies and activities (2) communicating with public, press, customers, etc.. (3) conducting general liaison with news media and Gov public relations officers to communicate information necessary to keep public informed on matters of public concern (contract award notice, plant closings/openings, layoffs or rehires, financial info. etc.) (4) participation in community service activities (i.e. blood bank drives, disaster assistance etc.) (5) cost of plant tours and open houses (6) costs of ceremonies directly/specifically provided for by the contract	Allowable	X	NA
		<ul style="list-style-type: none"> - promotion for the sale of products or services - all costs of trade shows not directly related to contract - costs of sponsoring meetings, conventions, seminars unless for dissemination of tech info or stimulation of production - corporate celebrations or ceremonies - new product announcements - costs of promotional materials, videos, magazines, handouts and other media designed to call favorable attention to contract - costs of souvenirs, clothing, buttons, or other memento provided to customers or public - cost of memberships in civic and community organizations 	Unallowable	NA	NA

GPMO GUIDE FOR ALLOWABLE & UNALLOWABLE COSTS FOR GOVERNMENT GRANTS

31.205-51	Costs of alcoholic beverages	Alcoholic beverages	Unallowable	NA	NA
31.205-3	Bad Debts	Losses arising from non-collectible accounts and other claims.	Unallowable	NA	NA
31.205-4	Bonding Costs	Pursuant to the terms of the award.	Allowable		X
31.205-6	Compensation for Personnel Services	Salaries of faculty, research associates, students and other technical personnel that are of direct benefit to the sponsored projects scientific work.	Allowable (with restrictions)	X	
		Administrative and clerical salaries	Allowable		X
		Pensions and OPEB costs	Allowable		X
		'Prior year retroactive pay adjustments. Abnormal or mass severance. Stock compensation.	Unallowable	NA	NA
31.205-7	Contingency Provisions	Contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be predicted with certainty.	Unallowable	NA	NA
31.205-8	Contribution / Donations	Donations or contributions of services and/or property	Unallowable	NA	NA
31.205-11	Depreciation and Use Allowance	Depreciation on a contractor's plan, equipment, and other capital facilities is an allowable contract costs, subject to limitations.	Allowable		X
		Depreciation cost that would significantly reduce the book value of a tangible capital asset below its residual value is unallowable.	Unallowable	NA	NA
31.205-14	Entertainment Costs	Costs incurred for amusement, diversion, and social activities and costs directly associated with such activities (such as tickets to shows or sports events, meals, lodging, rentals, transportation and gratuities).	Unallowable	NA	NA
31.205-15	Fines, Penalties, and mischarging costs	When incurred as a result of compliance with specific provisions of the sponsored agreement and authorized in advance.	Allowable	X	
		All others	Unallowable	NA	NA
31.205.19	Insurance and Indemnity	The amount of insurance costs to be assigned to a cost accounting period is the projected average loss for the period plus insurance administration expenses. Any premium for purchased insurance shall be pro-rated amount the periods covered by the policy. The allocation of insurance costs to cost objectives shall be based on the beneficial or causal relationship.	Allowable (with restrictions)		X
31.205-47	Costs related to legal and other proceedings	Allowable only if direct result of specific term or condition of Federal contract or a direct result of compliance with a Federal contact.	Allowable	X	

GPMO GUIDE FOR ALLOWABLE & UNALLOWABLE COSTS FOR GOVERNMENT GRANTS

		Defense and prosecution of criminal proceeding, claims, appeals and patent infringement unless specifically provided for in the sponsored agreement or approved in advance.	Unallowable	NA	NA
31.205-22	Lobbying and political activity costs	Any	Unallowable	NA	NA
31.205-23	Losses on other contracts	Unrelated costs overruns on other sponsored projects.	Unallowable	NA	NA
31.205-37	Royalties/Use of Patents	Royalties on a patent or invention necessary for the proper performance of a sponsored agreement unless the government has a license or right to free use of the patent or the patent is considered to be unenforceable or has expired.	Allowable	X	
		Cost for royalties or amortization if patent is determined invalid, unenforceable, or expired.	Unallowable	NA	NA
31.205-42	Termination Costs	Costs resulting from the early termination of a sponsored project, subject to prior approval of the sponsor. Costs may include loss of value of special tooling, rental costs associated with non-expired leases and claims under subcontract agreements.	Allowable	X	
31.205-46	Travel Costs	For employees traveling on official business related to the grant program. U.S carriers must be used when traveling on awards sponsored directly by Federal agencies or awards from non-federal sponsors for that the Federal Government is a primary sponsor.	Allowable	X	
		For costs associated with first class air travel and costs in excess of lowest commercial airfare. Costs over maximum per diem rates.	Unallowable	NA	NA
31.205.-10	Cost of Money	Facilities capital cost of money (FCCM) is recognized as an allocable contract costs.	Allowable (with restrictions - rate based on semi-annual publishing by Secretary of the Treasury)		X
31.205-12	Economic Planning	Economic planning costs are allowable and are the costs of general long-range management planning that is concerned with the future overall development of the contractor's business and that may take into account the eventual possibility of economic dislocations or fundamental alterations in those markets in which the contractor currently does business.	Allowable		X

GPMO GUIDE FOR ALLOWABLE & UNALLOWABLE COSTS FOR GOVERNMENT GRANTS

31.205-13	Employee morale, health, welfare, food service, and dormitory costs and credits	Costs incurred on activities designed to improve working conditions, employer-employee relations, morale and performance are allowable (subject to limitations). Allowable activities include health clinics, wellness/fitness centers, employee counseling services (EAP), operating or furnishing facilities for cafeterias. Participation in company sponsored sports teams or employee organizations designed to improve company loyalty, team work or physical fitness.	Allowable (with restrictions)		X
		Unallowable costs are costs of recreation activities except for the costs of employees' participation in company sponsored sports teams or employee organizations designed to improve company loyalty, team work or physical fitness	Unallowable	X	X
31.205-16	Gains and losses on disposition or impairment of depreciable property or other assets.	Gains and losses on disposition of tangible capital assets shall be considered as adjustments to depreciation costs previously recognized.	Allowable		X
31.205-17	Idle facilities and idle capacity costs	Costs of idle facilities when necessary to meet fluctuations in workload or were necessary when acquired and are now idle because of changes in requirements, reorganizations, termination, or other causes which could not have been reasonable foreseen. Allowability or idle facilities ordinarily is not to exceed 1 year.	Allowable		X
		Costs of idle facilities are unallowable unless meet specific criteria.	Unallowable	NA	NA
31.205-18	Independent research and development and bid and proposal costs	IR&D and B&P are allowable as indirect expenses on contracts to the extent that those costs are allocable and reasonable.	Allowable		X
31.205-20	Interest and other financial costs	Interest assessed by State or local taxing authorities under the conditions specified in 31.205-41(a)(3) is allowable.	Allowable		X
		Interest on borrowings, bond discounts, costs of financing/refinancing capital, legal and prof fees paid in connection with preparing prospectuses, and costs of preparing and issuing stock rights are unallowable.	Unallowable	NA	NA

GPMO GUIDE FOR ALLOWABLE & UNALLOWABLE COSTS FOR GOVERNMENT GRANTS

31.205-21	Labor relations costs	Costs incurred in maintaining satisfactory relations between the contractor and its employees, including costs of shop stewards, labor management committees, employee publications and other related activities.	Allowable		X
31.205-25	Manufacturing and production engineering costs	Developing and deploying new or improved materials, systems, process, methods, equipment, and techniques that are or are expected to be used in producing products or services. Developing and deploying pilot production lines, improving current production functions, material and manufacturing producibility analysis for production	Allowable	X	
		Basic and applied research effort related to new technology, materials, system process, and techniques (see 31.205-18). Development effort for manufacturing or production of materials, systems, etc that are intended for sale.	See 31.205-18	NA	NA
31.205-26	Material costs	Material costs include the costs of raw materials, parts, subassemblies, components, and manufacturing supplies and may include such collateral items as inbound transportation and in-transit insurance. In computing material costs, reasonable overruns, spoilage or defective work must be considered.	Allowable	X	
31.205-27	Organization costs	Cost of activities primarily intended to provide compensation will not be considered organizational costs subject to this subsection, but will be governed by 31.205-6. These activities include acquiring stock for— (1) Executive bonuses, (2) Employee savings plans, and (3) Employee stock ownership plans.	Allowable		X
		All other organization costs.	Unallowable	NA	NA
31.205-28	Other Business expenses	The following types of recurring costs are allowable: (a) Registry and transfer charges resulting from changes in ownership of securities issued by the contractor. (b) Cost of shareholders' meetings. (c) Normal proxy solicitations. (d) Preparing and publishing reports to shareholders. (e) Preparing and submitting required	Allowable		X

GPMO GUIDE FOR ALLOWABLE & UNALLOWABLE COSTS FOR GOVERNMENT GRANTS

		reports and forms to taxing and other regulatory bodies. (f) Incidental costs of directors' and committee meetings. (g) Other similar costs.			
31.205-29	Plant protection costs	Wages, uniforms, and equipment of plant protection personnel and necessary expenses to comply with military requirements	Allowable	X	
31.205-30	Patent costs	Patent costs are allowable to the extent that they are incurred as requirements of a Government contract.	Allowable	X	
31.205-31	Plant reconversion costs	Cost of removing Government property and the restoration or rehabilitation costs caused by such removal.	Allowable	X	
		All other reconversion costs are unallowable.	Unallowable	NA	NA
31.205-32	Precontract costs	Precontract costs means costs incurred before the effective date of the contract directly pursuant to the negotiation and in anticipation of the contract award when such incurrence is necessary to comply with the proposed contract delivery schedule. These costs are allowable to the extent that they would have been allowable if incurred after the date of the contract.	Allowable		
31.205-33	Professional and consultant service costs	Costs of professional and consultant services are allowable when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Government. Retainer fees are allowable if supported by evidence that services covered are necessary and customary and the fees is reasonable in comparison with maintaining an in-house capability to performed the covered service.	Allowable		

GPMO GUIDE FOR ALLOWABLE & UNALLOWABLE COSTS FOR GOVERNMENT GRANTS

31.205-34	Recruitment costs	Costs of help-wanted advertising, costs of operating an employment office needed to source and maintain an adequate labor force, and costs of operating an aptitude and education testing program. Travel costs of employees engaged in recruiting and travel costs of applicants for interviews. Costs for employment agencies, not in excess of standard commercial rates.	Allowable		
		Help-wanted advertising costs that does not describe the specific positions or classes of positions or includes material that is not relevant for recruitment purposes, such as extensive descriptions of the company's products or capabilities.	Unallowable	NA	NA
31.205-35	Travel costs	Costs of travel of the employee and immediate family members and transportation of household/personal items to new location. Cost of finding new home, closing costs incident to the disposition of the actual residence owned by the employee (limit 14% of the sales price of property sold), other necessary and reasonable expenses normally incident to relocation Must be for the benefit of the employer.	Allowable		X
		Costs of acquiring a new home are not allowable for existing employees or newly recruited employees who were not homeowners before the relocation. If relocated employee resigns within 12 months for reasons within in the employee's control, then the relocation costs related to that employee shall be refunded/credited to the Government.	Unallowable	NA	NA
31.205-36	Rental costs	Rental costs under operating leases to the extent rates are reasonable. Rental costs under sale and leaseback arrangement only up to the amount the contract would be allowed if the contractor retained title.	Allowable	X	

GPMO GUIDE FOR ALLOWABLE & UNALLOWABLE COSTS FOR GOVERNMENT GRANTS

31.205-38	Selling costs	The cost of direct selling efforts is allowable. Sellers' or agents' compensation, fees, are allowable only when paid to bona fide employees or established commercial/selling agencies maintained by the contract for the purpose of securing business.	Allowable	X	
31.205-39	Service and warranty costs	Service and warranty costs arising from the fulfillment of any contractual obligation of a contractor to provide services such as installation, training, correcting defects, replacing defective parts, and making refunds in the case of inadequate performance.	Allowable	X	
		Service and warranty costs that are inconsistent with the terms of the contract	Unallowable	NA	NA
31.205-40	Special tooling and special test equipment costs	Costs of special tooling and special test equipment used in performing government contracts are allowable.	Allowable	X	
31.205-41	Taxes	Federal, state, and local taxes that are required to be and are paid or accrued in accordance with GAAP.	Allowable		X
		Fines and penalties, Federal income and excess profits taxes, taxes in connection with financing/refinancing, refunding operations, or reorganization, taxes for which exemptions are available to the contractor directly, special assessments on land that represent capital improvements, income tax accruals designed to account for the tax effects of differences between taxable income and pretax income,	Unallowable	NA	NA

GPMO GUIDE FOR ALLOWABLE & UNALLOWABLE COSTS FOR GOVERNMENT GRANTS

31.205-43	Trade, business, technical, and professional activity costs	<p>Memberships in trade business, technical and professional organizations.</p> <p>Subscriptions to trade, business, professional or other technical periodicals.</p> <p>Meetings, conventions, conferences, or seminars for the principal purpose of the dissemination of trade, business, technical or profession information including cost to organize/setup, costs of attendance by contractor employees, cost of an individuals attendance when essential to achieve the purpose of the meeting/convention.</p>	Allowable		X
31.205-44	Training and education costs	Costs of training and education that are related to the field in which the employee is working or may reasonably be expected to work.	Allowable	X	
		<p>Overtime compensation for training/education.</p> <p>Cost of salaries for attending undergraduate level or part-time graduate level classes during working hours.</p> <p>Cost of tuition, fees, training materials, an any other payments in connection with full-time graduate level education for any portion of the program that exceeds two school years.</p>	Unallowable	NA	NA
31.205-48	Research and development costs	R&D costs that are incurred in excess of either the price of a contract or amount of a grant for R&D are unallowable	Unallowable	NA	NA
31.205-49	Goodwill		Unallowable	NA	NA
31.205-52	Asset valuations resulting from business combinations		Unallowable	NA	NA

**INSTRUCTIONS FOR
PAYROLL-RELATED INFORMATION FOR
CONSULTANT OR OTHER THIRD-PARTY SERVICE PROVIDERS**

ATTACHMENT D

Weekly Timesheet

1. **Complete report in Excel format.**
 - Separate Weekly Timesheet by Grant (if applicable).
 - Provide Name and Number of Award for which time submitted applies.
2. To be filled out by sole proprietorship or all other third-party providers
3. **By Noon the following business day** after end of reporting week, submit timesheet to on-site supervisor for review and signature.
4.

FIELD NAME	INFORMATION DESCRIPTION
A Company Name	Name of Company listed on APS contract.
B Company Address	Enter Primary Work Location for Company
C Company Phone #	Enter Company Telephone Number
D Employee Phone #	Enter Your Contact Number
E Company Fax #	Fax number for Company
F Company Email	Enter your or your administrative assistant's Company email address
G Employee Name \ Job Title	Legal Name: First Name, Middle Initial, Last Name Enter Assigned Grant Job Title
H APS Award Number	Award Number listed on contract documentation
I APS Award Name	Award Name listed on contract documentation
J Subcontract Info	If you are a contractor or vendor for an APS subrecipient, complete the Name, Address, and Phone for your hiring company.
K Week Ending	Work Week is Monday - Sunday. Week always ends on a Sunday, not a Friday. This field will auto-populate the individual days of the week within the timesheet.
L Description	Describe activity in 50 characters or less.
M Task / WBS Activity Code	Code will be provided to you from APS Project Manager, Principal Investigator or Grant Coordinator.
N On-Site Work Location	Type in address and city for work location, if different from company primary work location (Limit of 30 characters)
Time Entry	Enter time in decimal points, not fractions. For example: 15 minutes = 0.25 30 minutes = 0.50 45 minutes = 0.75 60 minutes = 1.00 Round the hours to the nearest quarter hour. For example, if you worked from 11:00 - 3:10, round up and enter 11:00 - 3:15. Or, 9:15 - 10:01, round down and enter 9:15 - 10:00. Insert actual number of hours worked. Do not include travel time or lunch hours unless you actually worked during this time.
O Employee Signature	Sign and Print Name in appropriate fields
P Supervisor's Signature	Signature of Direct Supervisor (may be APS or company supervisor depending on employee's location). Sign and Print Name in appropriate fields
Q Miscellaneous Notes	Include any notes to further validate time charged, such as products delivered, milestones achieved, etc.
5. Timesheet information should be typed and then printed for signature. **MUST BE SIGNED IN BLUE INK**
- 6 Supervisor should turn in timesheet to the person responsible for payroll invoicing. GPMO Form May 2010

**INSTRUCTIONS FOR
PAYROLL-RELATED INFORMATION FOR
CONSULTANT OR OTHER THIRD-PARTY SERVICE PROVIDERS**

ATTACHMENT D

Weekly Summary - Optional

This is an optional form for vendor's or other third party service providers.

1. **Complete report in Excel format.**
 - Separate Weekly Timesheet by Grant if applicable.
 - Provide Name and Number of Award for which time submitted applies.

2. A second validator fills out this form. This person may be in the office or be the employee's actual supervisor in the company. Person completing this form should not be the same person signing timesheets.

3. By end of the following reporting period, submit to APS Project Coordinator

4. Include timesheets of active employees listed on Weekly Summary report.

**Vendor's or Other Third-Party Service Providers
Supervisor's Weekly Summary
(Optional Form)**

ATTACHMENT D

APS Award Number:	
APS Award Name:	
Week Ending Date:	

Company Name: _____
 Company Address: _____

 Company Phone #: _____
 Company Fax #: _____
 Company email: _____

ACTIVE EMPLOYEES

Last Name	First Name	Position	Hours Worked

CURRENT TASKS *	Description	Status (Completed or Work-in-Progress)

* *Ties to related work breakdown structure*

SUMMARY OF WORK PERFORMED BY ACTIVE EMPLOYEES

Supervisor Signature

Title

Printed Name

Date

INVOICE

[Your Company Name]

[Your Company Slogan]

INVOICE # [100]
INVOICE DATE: FEBRUARY 3, 2011

[Street Address], [City, ST ZIP Code]
Phone [000.000.0000] Fax [000.000.0000]
[e-mail]

TO [Name]
[Company Name]
[Street Address]
[City, ST ZIP Code]
[Phone]
Vendor Number [ABC12345]

AWARD NAME [Award Name]
AWARD NUMBER [Award Number]

PURCHASE ORDER NO.	PAYMENT TERMS	INVOICE DUE DATE
201002-745	Net 30 Days	7/31/2010

TASK #	DESCRIPTION	UNIT PRICE	LINE TOTAL
3.10	Complete Preliminary Design Drawings	2,375.00	\$2375.00
3.08	On-site Survey	95.00	\$237.50
3.10	Materials	135.00	135.00
SUBTOTAL		\$2,605.00	\$2,758.43
Freight/ Shipping Charges			\$15.83
Tax			\$10.94
Cost Share			-\$1,000.00
TOTAL			\$1,785.20

Make all checks payable to [Your Company Name]

THANK YOU FOR YOUR BUSINESS!

Invoice Supporting Documentation Instructions

HEADER INSTRUCTIONS:

- | | |
|--------------------------------|--|
| Subrecipient
1 Name | Enter company name. |
| Award Name –
2 Award Number | Enter Award Name and Award Number provided on in the APS Contract. |
| 3 Time Frame | Enter period that covered in this expenditure detail report. |
| 4 Invoice # | Enter Invoice Number details supports. |

DATA INSTRUCTIONS:

- | | |
|----------------------------|---|
| Subaward
1 Number | Enter Subaward Number for vendor. Number must be unique for each vendor. |
| Budget
2 Classification | Select from drop-down menu. For additional information on budget classifications, please see the Subrecipient Vendor Handbook. |
| 3 Quantity (Qty) | Enter Quantity, if applicable. DO NOT ENTER HOURS. |
| 4 Hours | If Budget Classification is Contractual or Labor, enter the total number of hours for line item. |
| 5 Rate (\$/Hr) | If Budget Classification is Contractual or Labor, enter the rate of pay for line item. |
| 6 Amount | Enter total amount for line item. |
| 7 Check Number | Enter the check number used for payment. If a check number is not listed, it is assumed the line item has not been paid. |
| Month/Year | Enter month and year of expenditure. (mm/yyyy) |
| 8 Number | |
| 9 Vendor Name | Enter Vendor Name. |
| 10 HQ Zip + 4 | Enter the zip code plus 4 digits for the vendor's headquarters location. |
| 11 Description | Enter a description. Descriptions for supplies or equipment should provide a general understanding of the item(s). Example: gas valve, biofeed distributor, 100 ft. 14-2 electrical wire, etc. |
| 12 Task Code | Descriptions for payroll should include internal pay periods & employee or contractor name. |
| 13 Cost Share | Enter task code for each line item. |
| DOE Un-
Reimbursable | Enter Cost Share amount applied to this line item. |
| 14 Expenses | Enter amount of expense that APS will reimburse, but which is not reimbursable by the government. Example: APS agrees to allow the purchase of a plotter for printer construction drawings on-site, but this is not a government covered or budgeted expense. |

Subrecipient Name
Award Name - Award Number
Time Frame
INVOICE #

Subaward Number	Budget Classifications	Qty	Hours	Rate (\$/Hr)	Amount	Check Number	Month/Year Number (mm/yyyy)	Vendor Name	HQ Zip +4	Description	Task Code	Cost Share
DE5678-02	Contractual	1	1.00	\$1.00	\$1.00	12	05/2010	BP	85004-1128	Gasoline Valves	2.3	\$0.50