

Instructions for Submittal of Contractor Invoice for Payment

Proper preparation of invoice vouchers is necessary to ensure prompt payment by the State of Washington. Failure to properly fill out the forms and provide tax identification numbers may result in delay of your payment. Any questions you have regarding invoicing should be directed to your Engineering and Architectural Services (E&AS) project manager. Your E&AS project manager can be reached by calling him or her directly or by calling the office number at (360) 902-7272.

“When payment is received by a contractor or subcontractor for work performed on a public work, the contractor or subcontractor shall pay to any subcontractor not later than ten days after receipt of the payment, amounts allowed the contractor on account of the work performed by the subcontractor, to the extent of each subcontractor’s interest therein.” RCW 39.04.250.

Also, following your written Notice to Proceed with the work of the contract, prepare and file the Intent to Pay Prevailing Wages forms with L&I as soon as possible. L & I offers electronic filing of Statement of Intent to Pay Prevailing Wages and Affidavit of Wages Paid. Forms filed electronically can be approved within one business day. See L & I’s web page at: <http://www.lni.wa.gov/prevailingwage/PWIA/>. A copy of the approved Intent to Pay Prevailing Wages forms must accompany or precede the submittal of your invoice.

A Microsoft Excel workbook containing the following forms is available on our web site listed in the NTP letter, or ask your E&AS PM. The workbook is titled CONTRACT-INVOICE 9-22-05.

<i>Page</i>	<i>Explanation</i>
Invoice	Contractor Invoice Voucher, State form A19-2AE2
Application	Application for Payment
Escrow	Contractor Escrow Invoice Voucher, State form A19-2AE3
Certificate	Certificate of Material stored on job site
Sub List	Subcontractor / Supplier List and Statement of MWBE Participation
Apprentice	Statement of Apprenticeship Participation

Preparing an invoice for payment utilizing Microsoft Excel:

1. Open the EXCEL Workbook "CONTRACT-INVOICE 9-22-05", and 'save as' wherever you chose, using whatever name you choose.
2. The screen showing the workbook contents should come up with the files or pages listed above. The cells that need to be filled in by you are in blue. If no information is needed for a particular cell, move the cursor to that cell and delete the cell contents.

3. Invoice

- A. On the Invoice Voucher page, fill in the Agency Name, E&AS project manager name, your firm name and address, contract number, invoice date, invoice number, federal tax identification number, and the title of the person signing the form.
- B. Next fill in the Washington State Sales Tax for the project location. The remainder of the invoice page will be automatically filled in as the Application for Payment page is completed.

4. **Application** -- Open the Application for Payment, and fill in the payment period dates, project name and location.
- A. The Schedule of Values portion is shown as an example only. This information needs to be reviewed with and approved by the A/E consultant prior to inclusion. On large projects this page may be used as a summary sheet or additional lines may be added. That is up to you and the A/E. The information needed may be on one page or several pages but needs to be complete and accurate. Verify that the subtotal of the Estimated Value column is the Original Contract Amount before including change order amounts. This number will show at the top of the sheet as the Original Contract Amount.
- B. The calculations for the “this invoice” column and the bottom of the page should be automatic. If you have added rows you should check the formulas at the bottom to verify that all sums are accurate.
- C. The "by" indication requires the signature of a contracting agent of the contractor's firm. Sign it after making the required copies.
5. **Escrow Invoice** -- If you have chosen to have the retainage held in an Escrow account, go to the Escrow Invoice Voucher. Add the Escrow agent's name and address, and the Escrow Agreement number.
6. **Certificate** -- The Certificate for Materials stored on job site provides for you to be paid for materials stored on the job site that are not yet incorporated into the work.
7. **Sub List** -- The Subcontractor/Supplier List and Statement of MWBE Participation is to be submitted with the **third** and **final** invoices. When you open the Sub List all the information at the top of the page should have been filled in automatically from the previous pages.
- **In the box provided, please indicate if your firm is M or WBE.**
 - For each subcontractor or supplier provide the name, address, telephone number and Federal ID Number.
 - In the column indicated M or WBE identify each firm you believe to be a Minority or Women owned firm by using M or WBE, or W or WBE. They are not required to be certified.
 - In the Start of Contract Proposed Cost column include the dollar amount of that subcontract.
 - For the Final Invoice complete the remaining M or WBE and Actual Cost columns.
- The sheet only shows spaces for 9 subs but can be expanded to as many as desired by using the EXCEL “unhide” feature.
- Scroll down the page while looking at the line numbering along the left side. Using the mouse, highlight number 35, hold down the Shift key and highlight number 312.
 - Using the mouse click the right mouse button, scroll up to and click on “unhide”.
 - The sheet will open up to provide space for about 90 subcontractors.
 - When the subcontractors have all been added to the list highlight the unused rows and again using the right mouse button click on “hide”.
 - The sheet will print as many pages as needed to include all the subs entered and still total correctly at the bottom.

8. **Apprentice** -- The Statement of Apprentice/Journeymen Participation form is required on all applicable projects where indicated in the Advertisement for Bids and as outlined in the Instructions to Bidders, paragraph 0.01 C. The lists for both Apprentice and Journeymen are expandable by using the “unhide feature similar to the “Sub List”.

Where to send your completed voucher packet:

Please check all the numbers, review the completeness of your invoice package for submittal, and sign the Invoice, Escrow and Application pages. The package must include: Invoice form and Application for Payment. It may also include your Escrow Invoice if that option was selected, Certificate of Materials stored, and may include Intent to Pay Prevailing Wage forms.

If this is your final invoice for release of retainage, your Statement of MWBE Participation and approved Affidavits of Wages Paid must either accompany this invoice or they must have been previously submitted to Engineering and Architectural Services. Please submit your invoice voucher package in quadruplicate. We recommend that you prepare one set of the necessary forms, make 3 photocopy sets and then sign all four sets. All four sets must have original signatures. Then submit the four copies of the completed, assembled, and signed invoice package to the A/E consultant firm for approval. The A/E will review, and return the invoice package to you for revision if not acceptable, or approve and forward it to E&AS for approval.

Note: Occasionally during the life of a contract the tax rate changes, should that happen please use the following for making **Tax Adjustments**:

1. **Invoice** -- Invoice Voucher page, on the row addressing Tax, leave the sales tax percentage as it was when the contract was signed. After the words “Washington State Sales Tax” add in bold print “**PLUS ADJUSTMENT**”, to show that an adjustment has been made.
2. **Application** -- Application for Payment, on the row addressing tax, between the % and SALES TAX, add “PLUS ADJ”.
 - A. Additional tax row – in the C-column, insert the amount of the tax increase, e.g., if the tax rate increased from 8.1% to 8.5%, use 0.004. In the D-column add the date of the tax increase. In the I-column insert the amount of adjustment previously claimed, if any.
 - B. Tax row – in the G-column (amount earned), add the adjustment amount of the estimated value column to the SUBTOTAL amount of the estimated value column times the previous tax rate. *The formula should look like =ROUND(G100*TAX,2)+E106+I106.* In the I-column, add the previously claimed adjustment amount to the previously claimed SUBTOTAL times the previous tax rate. *The formula should look like =ROUND(I101*TAX,2)+I106.*