# **Data Collection of Total Expenditures for SWAM Report**

**Discretionary Expenditures**:

The total dollars paid by state agencies to vendors for goods and services including construction through contracts or purchase orders resulting in the process of procurement. Payments to governmental entities, fees for services such as banking transactions, and payments that are not procurement related such as employee payroll, employee benefits, or utility monthly charges are not considered to be discretionary expenditures.

For reporting purposes, a list of specific account codes that are used to record these procurement payments in the Commonwealth’s Accounting System (Cardinal) has been identified and posted on the Department of Small Business and Supplier Diversity (DSBSD) Website.

The computerized extraction of procurement payments from Cardinal for SWAM reports involves several Account Codes:

* The payments with specific Account Codes are extracted first for the SWAM report.

* + The relevant account codes used for payment extraction are listed in Appendix 1.

* Non-procurement expenditures such as banking transactions; payments to government entities; and payments to nonprofit local organizations are excluded from the SWAM report. Several methods are used to process the exclusion of those payments:
	+ Payments coded with FIPS will be automatically excluded.
	+ Payments to other state agencies will be automatically excluded.
	+ The Federal Tax ID for banks or government entities will be used to exclude those payments from the SWAM reports.

**Note: State agencies or institutions should submit a list of government entities and relevant nonprofit local organizations with their Federal Tax IDs in an Excel format to DSBSD for data exclusion.**

• The expenditures of charge cards are extracted directly from Cardinal under account codes: 5012090, 5013090, 5022090 and other codes utilized by state agencies. The SWAM expenditures of charge cards are extracted from the credit card statements submitted by the card company to DSBSD. Please see Appendix 2 for charge card SWAM reporting dates and parameters for reporting.