

**West Virginia Department of Human Services
Bureau for Behavioral Health (BBH)
Schedule of Payments (SOP)
Invoicing and Reconciling Procedures**

These procedures are applicable to BBH grants utilizing Schedule of Payments (Exhibit D)

I. INTRODUCTION

For all grants awarded on a Schedule of Payments (SOP) basis, the Grantee must submit invoices in accordance with the payment schedule contained in Exhibit D of their grant agreement. This schedule when negotiated with the BBH should allow for a steady flow of funding to be issued to the Grantee prior to service delivery and when properly invoiced should serve to meet a Grantee's imminent needs. Schedule of Payments are unique in that they are processed on an advance payment basis. To properly account for expenditures tied to those advance payments, Grantees are required to submit periodic reconciliations of funding in accordance with the requirements contained in Exhibit G of the grant agreement document.

To facilitate the invoicing and subsequent reconciliation of grant funds, the BBH has developed an invoice/reconciliation workbook in an Excel file that is available at <https://go.wv.gov/tools>. Along with that workbook, the procedures contained within this document serve to provide a framework for providers to receive and account for grant funds administered by the BBH. Please note that this guidance serves only to supplement and not supplant the terms and conditions contained in the approved grant agreement. Should any guidance conflict with applicable grant terms those requirements shall prevail.

II. INVOICING DOCUMENTATION

The documents Grantees will need to prepare and submit their invoice(s) are:

- A. Grantee Invoice** – Grantee generated invoice required to draw down the scheduled payments. BBH has provided a draft invoice template for providers on the BBH website <https://go.wv.gov/tools>, but providers are allowed to create their own so long as they meet the minimum requirements contained within this guidance.
- B. SOP Funding Summary Worksheet** – This worksheet is provided as the last worksheet tab in the BBH Invoice/Reconciliation Workbook which is available on the BBH website: <https://go.wv.gov/tools>. This document serves to validate the specific funding being invoiced back to the grant agreement by providing the applicable funding information and coding.
- C. Grant Agreement Document** – Please submit a copy of both the Exhibit D (schedule of payment document and the Form 200 (Cover page of grant) from your grant agreement. This documentation serves to support the approved payment schedule, approved payment amount and formal execution of the grant agreement. **For grants that have a finalized change order to increase/decrease funding or to extend the service dates, a copy of the Form 210 (Cover page of change order) must be submitted.**

Please note that if your grant allocation has been split against the same account number with two separate budget fiscal years (the current budget fiscal year and the next budget fiscal year) you will **NOT** be able to bill against the funds allocated to the next fiscal year until after July 1, of the next state fiscal year, due to state regulated allotments. If any invoices are received prior to July 1 with funds billed against an account number with the next fiscal year funding, they cannot be processed until the new State Fiscal Year. There are no exceptions to this.

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Examples:

G25 grant 2024-8793-(remaining account numbers) – able to be invoiced as soon as grant is final
2025-8793-(remaining account numbers) – not able to be billed until after July 1, 2025

G26 grant 2025-8793-(remaining account numbers) –able to be invoiced as soon as grant is final
2026-8793-(remaining account numbers) – not able to be billed until after July 1, 2026

III. INVOICE CREATION

A. **Grantee Invoice:** The formal invoice document must be prepared by the Grantee. The BBH has provided a draft invoice template on its website that may be used but if a Grantee chooses to use their own template the invoice document must contain the minimum following information for proper processing:

- 1) **Grantee Name and Address** – Grantee may also choose to submit their invoice on their organization’s letterhead; however, if the letterhead does not **EXACTLY** match their WVOASIS vendor profile the invoice must contain the correct WVOASIS vendor name and address in a “remit to” section.
- 2) **Date of Invoice** – Submission Date of the invoice.
- 3) **Invoice Number** – Grantee’s unique identifying invoice number.
- 4) **Grant Number** – The grant number contained on the final agreement that is applicable to the invoice.
- 5) **WVOASIS Document ID** – GRNT# (Provided on top right-hand corner of Form 200)
- 6) **Service period of the invoice.** Fill in the dates being invoiced in accordance with Exhibit D Schedule of Payments of the grant agreement. Depending on the award period and terms of grant agreement the Schedule of Payments could provide for funding to be invoiced monthly or quarterly. **Please note that some federal grant funding has unique service periods (9/30 – 9/29) and as a result, Grantees will need to ensure that all applicable reconciliation and invoice documents reflect the correct service dates.**
- 7) **Amount** – This will be the amount currently being invoiced. The amount should match both the payment schedule and the amount on the SOP Funding Summary Worksheet.
- 8) **Certification Statement** – Statement by Grantee certifying that payment is due in accordance with the schedule of payments.
- 9) **Signature** - Invoice must be signed in blue ink and must include the printed the name of person signing the invoice.

B. **SOP Funding Summary Worksheet** –This worksheet is the last tab in the BBH invoice/reconciliation workbook which is available on BBH website <https://go.wv.gov/tools>. Most of the fields auto populate from other sections of the workbook so Grantees should make sure to enter information into correct fields on the applicable reconciliation document tabs to complete. Particular attention should be paid

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to the account number to ensure the coding matches the information provided on their grant agreement.

GRANTEE NAME:	0	GRANT #	0
		WV OASIS DOC Id#	0
ACCOUNT NUMBER		CURRENT MONTHLY BILLING	
0			\$.00
GRAND TOTAL			\$.00

To complete the remainder of the worksheet, Grantees just need to enter the SOP amount from Exhibit D of your finalized grant document into the yellow highlighted current monthly billing column.

IV. INVOICE FINALIZATION

Please note that Grantees should not continue to submit invoices for additional funding in accordance with the schedule of payments if they do not have an imminent need for those funds. Grantee’s may hold scheduled payment invoices until such time as additional funding is required and then submit. For all advance payments, Grantees should ensure compliance with applicable 2 CFR §200.305 requirements for Federal Funding and Cash Management.

Please ensure the submitted invoice is signed and dated in **BLUE ink** with printed name of signors and includes, a copy of the SOP Funding Summary Worksheet, and the Form 200 and Exhibit D from the grant document. Grantees should also make sure to include any required reconciliations (generally due quarterly) when applicable to the specific invoice period. Failure to submit reconciliation documents will cause delays in payment of invoices.

The Grantee may submit a scanned copy of the invoice documents to BBHInvoice@wv.gov for processing. When utilizing the invoicing mailbox, Grantees must ensure that submissions include both the current invoice and reconciliation (when applicable) in the same email but attached as separate files.

Grantees may submit invoices prior to the due date on Exhibit D; however, the payment will not be released prior to the due date.

V. RECONCILING DOCUMENTATION

The primary documents BBH Grantees will need to prepare their reconciliations are:

- A. BBH Invoice/Reconciliation Workbook** – Available on BBH website <https://go.wv.gov/tools>. If a Grantee has previously submitted invoices, this document should be partially completed.
- B. Target Funding Budget (TFB)** – This should be the final approved TFB document(s) submitted and approved for the grant award. In instances where change order impacting the budget has been submitted and approved for the grant, the Grantee will need to utilize the most recent version of the TFB.

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C. Reconciliation Support Documents – These are the financial records of the Grantee that support the expenditures incurred and that are included in the reconciliation document.

VI. RECONCILIATION CREATION

To assist with completion of the reconciliation we have color coded the applicable sections. Fields highlighted in yellow should be hard keyed by the Grantee. Fields highlighted in green should prepopulate based on information entered in other fields or tabs of the reconciliation workbook. Additionally, sections with a red triangle in upper right corner have general guidance for completion.

A. Reconciliation Cover Page (Tab 1 of Workbook) - The first tab of the BBH invoice/reconciliation workbook is the Reconciliation Cover Page. This tab provides a summary of the other 'TABS' that reflect the Grantees applicable TFBs. There are nine (9) fields that the Grantee is required to complete on the Reconciliation Report Signature page: (yellow highlight in sample below)

GRANTEE NAME:		GRANT #			
		wvOASIS DOC Id#			
REMITTANCE ADDRESS:		RECONCILE #			
		YTD PROGRAM INCOME		\$ -	
DATES OF SERVICE		FROM:	TO:		
ACCOUNT NUMBER	ALLOCATION	CURRENT EXPENSES	YTD INVOICED	YTD EXPENSES	CASH ON HAND
		\$.00	\$.00	\$.00	\$.00
GRAND TOTAL		\$.00	\$.00	\$.00	\$.00
CASH ON HAND %				#DIV/0!	

- 1) **Grantee Name** – Grantee should enter the formal Grantee name as contained on the final executed grant agreement.
- 2) **Remittance Address** – Grantee should enter the Remittance Address as shown on Form 200 Box 10 of the final executed grant agreement.
- 3) **Grant Number** – Grantee should enter the Agreement Number as shown on Form 200 item 3.
- 4) **WVOASIS DOC Number** – Grantee should enter the WVOASIS Document Number as shown on Form 200 item 4.
- 5) **Reconciliation Number** – Grantee should enter the applicable quarter number (QTR# 1) for the grant period and then use sequential numbering for the subsequent quarters.
- 6) **Dates of Service (Start Date)** – Grantee should enter the start dates for the period which they are reconciling (ex. From: 7/1/2025)

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- 7) **Dates of Service (End Date)** – Grantee should enter the end date for the period for which that are reconciling. (ex. To: 9/30/2025)

Generally, BBH grant agreements are required to be reconciled quarterly utilizing three-month increments. For quarterly reconciliations Grantees should ensure to update both the start date and end date to accurately reflect the applicable period. **It should be noted that some Federal Grants have unique service periods such as (9/30 – 9/29) and as a result, Grantees will need to ensure that all applicable documents reflect those actual service dates.** For grants that are less than or more than a year in length, Grantees would still be required to submit quarterly reports in the applicable three month increments with a final reconciliation due at the end of grant period.

- 8) **Account Number** – Grantee should enter the Account Number from the TFB program tab as shown in cell D3. If you have more than 1 program, please enter each account number from each program tab included on the TFB onto the next line of the Reconciliation Report Signature Page. Please note that the proper sequence for the funding information is:

BFY-Fund-Dept–Unit–App Unit–Obj–Sub Obj-Program–Program Period-Function

Not all funding streams will have a Program, Program Period or Function.

- 9) **Allocation Amount** – Grantee should enter the allocation amount applicable to that account number found in cell E4 on the program tab of the TFB

In addition to the nine (9) fields that need to be entered directly the Grantee should make sure that the Grantee Agency Head or designee signs their name (**BLUE ink**), prints their name below signature, details their title within the organization, and lists the date the invoice is completed.

B. Expenditure Object Rollup (Tab 2 of Workbook) - This Expenditure Object Rollup worksheet is designed to provide an overview of the invoicing for each individual expenditure category for the grant agreement as a whole. All fields on the Expenditure Object rollup page should auto-populate when information is entered into the other applicable sections of the workbook and all that the Grantee is required to do is to verify the populated numbers reflect actual expenditures. The “from” and “to” dates of service will populate from the Reconciliation Signature Page. The Current Monthly Billing amounts will populate from the numbers entered by the Grantee on each program reconciliation report.

C. Program Reconciliation Code Report Tabs (Tab 3 of Workbook plus additional tabs as necessary) - The Program Reconciliation Code Report tab(s) serve to provide a reconciliation for each previously identified program and funding source for the grant agreement. The number of “tabs” contained in each workbook should be reflective of the number of Target Funding Budgets submitted with the creation of the grant document. The majority of the fields contained in the heading of the report will be prefilled or auto populate but the following fields require Grantee action:

- 1) **YTD Invoiced** – Grantee should enter the amount of funding invoiced for the Year-To-Date (YTD) field in the heading. As this is a quarterly reconciliation, the amount entered should reflect the amount invoiced through the applicable period and not necessarily funding received by the Grantee. For example, if the Grantee has submitted three \$10,000 Monthly

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invoices for the first quarter but only been paid for two at the time the amount invoiced should still reflect the \$30,000 total invoiced year to date.

GRANT NUMBER:	0
PROGRAM ALLOCATION:	0
YTD INVOICED:	
YTD EXPENSES:	\$ -
REMAINING CASH ON HAND:	\$ -
YTD PROGRAM INCOME:	

Note: The cells shaded in green will auto populate.

- 2) **YTD Program Income** – Grantee should enter the year-to-date income tied to the program (If applicable to your grant). Further guidance on program income can be found on the BBH Website <https://go.wv.gov/tools>. (Program Income Guidance)
- 3) **Program Name** – Grantee should enter the Program Name as shown on the TFB cell D2 and the Program code from cell K3.

GRANTEE NAME:	0
ACCOUNT NUMBER:	0
PROGRAM NAME:	

- 4) **Budget Entry** - Grantee is responsible for entering the applicable and approved budget for each program or funding source. These tab(s) should correspond to the original TFB documents used to create the grant and should just be transferred from those approved documents into this worksheet. Once entered, the “Approved Budget” column should remain the same for each monthly invoice, unless the Grantee requests and receives approval for a budget adjustment. SEE EXAMPLE BELOW

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	A	B	C	D	E	F	G	H	I	J	K
1	GRANTEE NAME: BHBF - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES										
2	ASSIGNED PROGRAM NAME: DEMONSTRATION PURPOSES ONLY						BUDGET PERIOD: 12:00:00 AM -				
3	ACCOUNT NUMBER: 2015-0525-0506-3040-21900-3256-0000-13131						PROGRAM CODE: 10000500				
4	CURRENT YEAR ALLOCATION:					\$15,000					
5	*DIRECT COST										
6	A. Personnel										
7	1.	Community Engagement Specialist, 1.0 FTE			\$4,750	\$17,250	\$22,000				
8	2.	Therapist, Susan Jones, 0.5 FTE			\$2,500	\$15,000	\$17,500				
9	3.						\$				
10	4.						\$				
11	5.						\$				
12	SUBTOTAL PERSONNEL				\$7,250	\$32,250	\$39,500				
13	B. Fringe Benefits										
14	1.	FICA			\$555	\$2,467	\$3,022				
15	2.	Worker's Compensation			\$170	\$645	\$815				
16	3.						\$				
17	4.						\$				
18	5.						\$				
19	6.						\$				
20	SUBTOTAL FRINGE BENEFITS				\$725	\$3,112	\$3,837				

GRANTEE NAME:		NAME		GRANT NUMBER:		
ACCOUNT NUMBER:		2020-0525-0506-3701-21900-3256-4231		PROGRAM ALLOCATION:		
PROGRAM NAME:		7M003700 - COMMUNITY ENGAGEMENT SPECIALIST, GRANT CO		YTD INVOICED:		
				YTD EXPENSES:		
				REMAINING CASH ON HAND:		
Reconciliation Date		From:	07/01/2019	To:	09/30/2019	
		APPROVED BUDGET	CURRENT EXPENSES	PREVIOUS YR TO DATE	TOTAL YR TO DATE	REMAINING BALANCE
A. Personnel		\$7,250.00			\$0.00	\$7,250.00
B. Fringe Benefits		\$725.00			\$0.00	\$725.00
C. Equipment						
1.					\$0.00	\$0.00
2.					\$0.00	\$0.00
3.					\$0.00	\$0.00
Total Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
D. Supplies						
1.	Direct Office Supplies	\$425.00			\$0.00	\$425.00
2.	General Program Supplies	\$275.00			\$0.00	\$275.00
3.					\$0.00	\$0.00
4.					\$0.00	\$0.00
5.					\$0.00	\$0.00
6.					\$0.00	\$0.00
Total Supplies		\$700.00	\$0.00	\$0.00	\$0.00	\$700.00

Use the data from this TFB
To complete the budget for billing

- 5) **Current Expense Entry** - Grantee should enter the amount of expenditures being reported for the current reconciling period for each applicable budget line item.
- 6) **Previous YR to Date Entry** - Grantee should enter the amount of the previous year-to-date expenditures reported for the applicable program. This field should be left blank for the first quarter and should then carry forward the Total Year-to-Date Amounts for subsequent reports.
- 7) **Total YR to Date and Remaining Balance** - These fields are auto-populated by calculating the information keyed in the previous three columns. Grantees should review to ensure the amounts reflect their records. The fields in the Total Yr to Date fields will need to be transferred to the "Previous YR to Date" fields for subsequent reconciliation reports.

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VII. Reconciliation Support Documents

Grantees who invoice based on a Schedule of Payments will be required to provide supporting documentation along with their reconciliations in order for those documents to be accepted. There are two acceptable ways to present the supporting documentation:

- A.** Internal financial reports supporting the total amounts reflected on each Program (Tab) reconciliation. Grantees may provide internal financial information generated from their accounting systems to summarize and support reconciliation (Tab) worksheet.
- B.** Alternatively, Grantee's may elect to utilize an Excel spreadsheet to summarize the backup documentation into the expenditure categories (payroll, fringe, supplies etc.) on the monthly billing detail worksheet by Program (TFB) invoice. BBH has created a template that is available on the website <https://go.wv.gov/tools> that can be modified to fit Grantee's needs. (Schedule of Payment Expenditure Detail Summary)

Regardless of the type of documents utilized to support the reconciliation, Grantee's must provide specific documentation to meet the following requirements:

- 1)** Grantee's must provide a summary of personal services costs including fringe benefits by individual employee and classification. These documents must reflect the amounts provided on the monthly billing detail worksheet.
- 2)** Grantee's must provide a summary for disbursements related to equipment, supplies, contractual services, construction and other. The summary of costs must include the name of the vendor, the vendors invoice number, and a description of costs. In addition, for any equipment or capital expenditures Grantees are required to submit property and equipment forms which are contained on the BBH Website <https://go.wv.gov/tools>. (Property and Equipment Forms and Guidance)

VIII. RECONCILIATION FINALIZATION

The Grantee's complete quarterly reconciliation package must be signed and dated on the reconciliation signature page in **BLUE ink** and should also contain the printed name of the individual signing. Grantees should ensure that all required reconciliation documents are submitted timely (generally due quarterly) as failure to submit reconciliation documents will cause delays in payment of submitted invoices.

Please note: Invoices with due dates on the Exhibit D that are the same as Reconciliation due dates on Exhibit G will not be processed until the Reconciliation report is received. Additionally, BBH may hold invoice processing for Grantees who maintain a significant cash balance on their reconciliation until such time as verification of cash balances can be obtained.

IX. RECURRING UTILIZATION

It is expected that Grantees will continue to utilize the same workbooks for subsequent invoicing and reconciliations; however, attention should be paid to each of the fields to ensure that they are updated to reflect the correct information prior to submission.

X. POST-AWARD CHANGES

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All formal budgetary changes made to the grant agreement will require the BBH Invoice/Reconciliation Workbook to be modified to reflect such revisions.

- A. Budget Adjustment** – A budget adjustment is defined as any formal change to a Grantees TFB document, submitted on a BBH budget adjustment document. If a budget adjustment is requested by a Grantee, and approved by the Bureau, the Grantee must modify the TFB Budgeted Amounts on the applicable monthly billing detail worksheet to reflect the revised amounts prior to submitting their next invoice. **In accordance with BBH Budget Adjustment procedures any budget changes totaling more than 10% of the grant award will result in the need for an official change order TFB to be submitted and approved for the grant.**
- B. Change Orders** – A change order is defined as any formal change to a grant agreement processed through the Departments grant process. Change orders may impact any part of the grant agreement.
- 1) A change order that is completed which does not have any monetary impact (change of Statement of work, Grantee contacts, etc.) will not impact the invoicing or reconciliation process.
 - 2) A change to an approved budget of more than 25% requires a formal grant change order. When there is a formal change to the budget exceeding 25% (even without additional funding) requires the invoice/recon workbook to be modified. The TFB Budgeted Amounts column(s) on the applicable monthly billing detail worksheet(s) will need to be revised to include any formally approved revisions.
 - 3) A change order that awards additional time or funding to a program will require revisions to multiple tabs within the workbook. Once the change order is final and committed in the States financial system, the Grantee must update the workbook to reflect all changes in amounts and budgets contained within the final approved grant document. **Grantees should note that for grants that have a change order to increase/decrease funding or to extend the service dates, a copy of the Form 210 (Cover page of change order) must be submitted with their invoice documents in addition to the Form 200 and Exhibit D.**
- C. Document Correction or Omission** - Occasionally during a review or reconciliation process the Grantee, auditors, and/or BBH may notice errors or omissions to documents submitted for invoicing or reconciliation which require revisions to the documents. Depending on the circumstances and timeframes surrounding the error/omission, BBH will attempt to work with the Grantee to resolve the issue in accordance with the terms and conditions of the grant agreement; however, it is ultimately the Grantees responsibility to ensure accuracy of all documents submitted to BBH.

If during the active grant period, a Grantee realizes a document has been submitted with incorrect information the Grantee may make an adjustment on their next submission with a positive or negative effect as applicable to reflect the current financial statements of the Grantee organization. Grantees should make sure to fully documented and review backup prior to adjustments to subsequent documents. The end result should be that the most current documents reflect the most up to date and accurate information as related to the grant program.

Should the Grantee have any concerns related to this guidance or its implementation please contact the Bureau at BBHInvoice@wv.gov .