

Schedule of Payments Invoicing Process

Damon Iarossi, BBH Deputy Commissioner
Carma Clute, ODCP Fiscal Manager
September 18, 2019



WEST VIRGINIA
Department of
Health & Human Resources
BUREAU FOR
BEHAVIORAL HEALTH

Agenda

- **Advance Payments**
- **Invoicing Process**
 - Obtaining Grant Invoice Documents
 - Submission of Grant Invoices
- **Reconciliation Process**
 - Obtaining Reconciliation Documents
 - Reconciliation Support Documents
- **Submitting Invoices and Reconciliations**
- **Questions**

2 CFR § 200.305 Payment.

(b)(1) The non-Federal entity must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the non-Federal entity, and financial management systems that meet the standards for fund control and accountability as established in this part. Advance payments to a non-Federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-Federal entity in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-Federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The non-Federal entity must make timely payment to contractors in accordance with the contract provisions.

Grantee Requirements for Advance Payments

(5) Use of resources before requesting cash advance payments. To the extent available, the non-Federal entity must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.

(7) Standards governing the use of banks and other institutions as depositories of advance payments under Federal awards are as follows.

(i) The Federal awarding agency and pass-through entity must not require separate depository accounts for funds provided to a non-Federal entity or establish any eligibility requirements for depositories for funds provided to the non-Federal entity. However, the non-Federal entity must be able to account for the receipt, obligation and expenditure of funds.

(ii) Advance payments of Federal funds must be deposited and maintained in insured accounts whenever possible.

(8) The non-Federal entity must maintain advance payments of Federal awards in interest-bearing accounts, unless the following apply.

(i) The non-Federal entity receives less than \$120,000 in Federal awards per year.

(ii) The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.

(iii) The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

(iv) A foreign government or banking system prohibits or precludes interest bearing accounts.

(9) Interest earned amounts up to \$500 per year may be retained by the non-Federal entity for administrative expense.

Developing a Schedule of Payments

- **Standard Schedule**
 - 12 Monthly Payments
 - Four Quarters Broken Down by Allotments

- **Quarterly Allotments**
 - 20% First Quarter
 - 22% Second Quarter
 - 25% Third Quarter
 - 33% Fourth Quarter

Documents Needed

- **Grant Agreement**
- **Grant Invoice Documents**
 - Grantee Invoice
 - SOP Funding Summary Worksheet

Obtaining Grant Invoice Documents

**WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES
GRANT AGREEMENT**

1. Federal Sub-recipient Grant Agreement (128) 3. Agreement Number: G 1200XX

2. Other Grant Agreement 4. WV FIMS Encumbrance Number: C123456

5. Grantee FEIN # XXXXXXXX 6. WV FIMS Vendor # 000901 7. Date Prepared July 1, 2011

8. Grantee Name and Address 9. Spending Unit Name and Address

Msd Up Company, Inc.
521 Ted Williams Way
St. Albans, WV 25177

Bureau for Behavioral Health & Health Facilities
Office of Behavioral Health Services
350 Capitol Street, Room 350
Charleston, WV 25301-3702

10. Grantee Remittance Name and Address 11. Spending Unit Contact Person Name and Telephone Number

Same Craig Richards - 558-5690

12. Auditor's Information:

Fund	FY	State Level Org	Act	State Level Obj	Amount
0525	2012	0506	219	025	700,000.00
0525	2012	0506	221	025	50,000.00
8793	2012	0506	096	128	50,000.00
Total:					\$800,000.00

13. Start Date: July 1, 2010 14. End Date: June 30, 2011

15. Description of Program:
Community based behavioral health services.

16. Spending Unit

WV FIMS Coding	Fund	FY	Extended Org	Act	Extended Obj	Grant	Project	Amount
	0525	2012	3701	219	252			100,000.00
	0525	2012	3702	219	252			100,000.00
	0525	2012	2851	219	252			100,000.00
	0525	2012	2870	219	252			100,000.00
	0525	2012	2885	219	252			100,000.00
	0525	2012	3041	219	252			100,000.00
	0525	2012	3065	219	252			100,000.00
	0525	2012	2870	221	252			50,000.00
	8793	2012	2885	096	128	20090		25,000.00
	8793	2012	2892	096	128	20060		25,000.00
Total:								\$800,000.00

17. Review and Approval Recommended:

GAAR: Initials Date Grants Initials Date

DHHR FINANCE-200 REVISED 04/10

Grant Agreement

- DHHR Finance 200 and Exhibit D (2 Pages)
- Approved copy is provided to each grantee

EXHIBIT D PAYMENT METHODOLOGY - SCHEDULE OF PAYMENTS - MULTIPLE RECONCILIATIONS

After receipt of the fully executed Grant Agreement, the Grantee will submit invoices pursuant to the Schedule of Payments provided for in this exhibit. Each invoice must bear the original signature of the Grantee's agency head or person designated as responsible for the invoicing. Such invoices must be submitted as an original with **One (1)** copies and must conform to the Department's invoicing instructions.

Invoices are to be submitted to the address below:

WV DHHR/Bureau for Behavioral Health: Office of Programs and Policies
350 Capitol Street, Room 350
Charleston, WV 25301

Schedule of Payments

Date	Amount
7/15/2019	\$89,948.26
8/15/2019	\$89,948.27
9/15/2019	\$89,948.27
10/15/2019	\$89,943.10
11/15/2019	\$89,943.09
12/15/2019	\$89,943.09
1/15/2020	\$112,435.34
2/15/2020	\$112,435.33
3/15/2020	\$112,435.33
4/15/2020	\$148,414.64
5/15/2020	\$148,414.64
6/15/2020	\$148,414.64
TOTAL	\$1,349,224.00

The Grantee understands that invoices submitted prior to the full execution of the Grant Agreement and the issuance of the Grant Agreement will not be honored and that invoices submitted with mistakes and/or omissions will be returned.

Formal Invoice – Prepared and created by grantee and printed on grantee's letterhead and must include:

- Address from OASIS
- Date of Invoice
- Invoice Number
- Grant Number
- Service Period of Invoice
- Amount
- Certification Statement
- Signature

Obtaining Grant Invoice Documents

Funding Summary Worksheet

- Tab #2 – Excel template will be emailed
- Tab #2 – Enter amount to be invoiced for each program code
- Tab #1 – Auto-populates with information

Tab #1

SCHEDULE OF PAYMENT Funding Summary Worksheet

GRANTEE NAME: _____ GRANT # G200XXX
COMMITMENT # 20000XXXX

ACCOUNT NUMBER	CURRENT MONTHLY BILLING
2020-0525-0506-3744-21900-3256-4231	\$.00
2020-0525-0506-3743-21900-3256-4231	\$.00
2020-0525-0506-3115-21900-3256-4231	\$.00
2020-0525-0506-3115-21900-3256-4231-13688	\$.00
GRAND TOTAL	\$.00

Tab #2

SCHEDULE OF PAYMENT PROGRAM WORKSHEET

GRANTEE NAME: _____ GRANT # G200XXX
COMMITMENT # 20000XXXX
REMITTANCE ADDRESS: _____ INVOICE # _____

DATES OF SERVICE FROM: _____ TO: _____

PROGRAM	CURRENT MONTHLY BILLING
2020-0525-0506-3744-21900-3256-4231 02142927 - DAY PROGRAMS DAY SUPPORT, RALEIGH CO	
2020-0525-0506-3743-21900-3256-4231 10000354 - PERMANENT SUPPORTED HOUSING (10 SLOTS) FAIRS CATCHMENT	
2020-0525-0506-3115-21900-3256-4231 10000408 - GROUP HOME, ADULT, RALEIGH CO, JOHNSTOWNROAD (07)	
2020-0525-0506-3115-21900-3256-4231-13688 10000408 - GROUP HOME, ADULT, RALEIGH CO, JOHNSTOWNROAD (07)	
2020-0525-0506-3115-21900-3256-4231 10000409 - GROUP HOME, ADULT, RALEIGH CO, CORNERSTONE (08)	
2020-0525-0506-3115-21900-3256-4231-13688 10000409 - GROUP HOME, ADULT, RALEIGH CO, CORNERSTONE (08)	
GRAND TOTAL	\$.00

BBH grant agreements (Exhibit G) require that grantees reconcile their funding quarterly.

Grantees must submit all required reconciliations along with any subsequent quarterly invoices or those invoices will be held.

Documents Needed

- **Target Funding Budgets**
- **Reconciliation Report Template**

Obtaining Documents for Reconciliation Process

Target Funding Budgets

- Prepared by grantee & submitted to BBH Fiscal
- Will have a ***separate*** Target Funded Budget (TFB) for each program (sometimes maybe ***more*** than one TFB for each program if funded by multiple funding sources)

West Virginia Department of Health and Human Resources
Bureau for Behavioral Health and Health Facilities
Detail Statement of BBHF - Administered Target Funding

GRANTEE NAME: Maid Up Company, Inc. BUDGET PERIOD ENDING: 6/30/2011

ORIGINAL # REVISION # REVISION #

ASSIGNED PROGRAM NAME: Crisis Improvement DATE: 7/15/2011

STATE ASSIGNED ACCOUNT NUMBER: 0023-2012-2851-210-262

CURRENT YEAR ALLOCATION: \$50,000

DIRECT COSTS	BBHF Funds	**OTHER Funds	TOTAL
A. PERSONNEL (DESCRIBE POSITIONS)			
1. Director	\$25,000		\$25,000
2.			\$0
3.			\$0
4.			\$0
5.			\$0
Category Subtotal:	\$25,000	\$0	\$25,000
B. FRINGE BENEFITS			
1. Pension	\$1,000		\$1,000
2. Health Insurance	\$500		\$500
3. FICA	\$600		\$600
4. Unemployment Insurance	\$100		\$100
5. Workers Compensation	\$100		\$100
6.			\$0
Category Subtotal:	\$2,200	\$0	\$2,200
C. Equipment (Describe):			
1.			\$0
2.			\$0
3.			\$0
Category Subtotal:	\$0	\$0	\$0
D. SUPPLIES			
1. DIRECT OFFICE SUPPLIES	\$10,000		\$10,000
2. GENERAL PROGRAM SUPPLIES			\$0
3. HOUSEKEEPING SUPPLIES			\$0
4.			\$0
5.			\$0
6.			\$0
Category Subtotal:	\$10,000	\$0	\$10,000
E. CONTRACTED SERVICES (DESCRIBE):			
1.			\$0
2.			\$0
3.			\$0
Category Subtotal:	\$0	\$0	\$0
F. CONSTRUCTION (Special Permission) <input type="checkbox"/>			
G. OTHER			
1. DIRECT STAFF TRAVEL	\$2,000		\$2,000
2. RENT	\$9,000		\$9,000
3. DEPRECIATION			\$0
4. REPAIRS & MAINTENANCE (vehicle)			\$0
5. REPAIRS & MAINTENANCE (office)			\$0
6. REPAIRS & MAINTENANCE (equipment)			\$0
7. INSURANCE (property, liability, etc.)			\$0
8. UTILITIES	\$500		\$500
9. PHONE	\$200		\$200
10. HOUSEKEEPING SERVICES	\$300		\$300
11.			\$0
12.			\$0
13.			\$0
Category Subtotal:	\$12,800	\$0	\$12,800
TOTAL DIRECT COSTS (SUM OF A - G)	\$50,000	\$0	\$50,000

Some federal grants restrict or cap the amount of indirect cost chargeable to the grant, and in some cases BBHF may choose to restrict costs chargeable to the grant.
Smaller providers (not comprehensive behavioral health care centers) may charge an indirect cost of up to 15% on STATE Funds. Only if these costs are not recovered elsewhere. Providers must have an approved indirect cost plan in order to charge indirect costs to any Federal Grant. BBHF may choose to restrict the amount of indirect costs charged to grants based upon the program.
**** Please note that the Indirect Cost rate for Other Funds may be (or may need to be) higher than the actual rate if equipment and expenditures are generally included in the organizations indirect cost rate.

Prepared By: _____ DATE: 10/19/08

Telephone Number: _____

BBHF USE ONLY

DIVISION DIRECTOR APPROVAL: _____ DATE: _____

DEPUTY COMMISSIONER APPROVAL: _____ DATE: _____

Obtaining Documents for Reconciliation Process

Reconciliation Report

- Reconciliation Cover Sheet Tab #1 – Complete highlighted sections.
 - Sign in blue ink and print name
 - BBH approval needs to be left blank
- Expenditure Object Rollup Tab #2 – Auto populates from other tabs

GRANTEE NAME: Name		GRANT # G200000			
REMITTANCE ADDRESS: Address		COMMITMENT # 1900000000			
City, St Zip		Reconcile # QIR1			
DATES OF SERVICE		FROM: 07/01/2019	TO: 09/30/2019		
ACCOUNT NUMBER	ALLOCATION	CURRENT MONTH	YTD INVOICED	YTD EXPENSES	CASH ON HAND
7M003700 - COMMUNITY ENGAGEMENT SPECIALIST, GRANT CO	\$17,734.00	\$0.00	\$0.00	\$0.00	\$0.00
7M084000 - COMMUNITY ENGAGEMENT SPECIALIST, MINERAL CO	\$17,348.00	\$0.00	\$0.00	\$0.00	\$0.00
7M091100 - COMMUNITY ENGAGEMENT SPECIALIST, HAMPSHIRE CO	\$22,403.00	\$0.00	\$0.00	\$0.00	\$0.00
7M091200 - COMMUNITY ENGAGEMENT SPECIALIST, HARDY CO	\$22,167.00	\$0.00	\$0.00	\$0.00	\$0.00
7M091400 - COMMUNITY ENGAGEMENT SPECIALIST, PENDLETON CO	\$17,348.00	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$97,000.00	\$0.00	\$0.00	\$0.00	\$0.00
GRANTEE SIGNATURE:					
PRINT SIGNATURE		TITLE		DATE	
I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN PROVIDED AND REQUIRED PROGRAM REPOR(S) HAVE BEEN SUBMITTED					

Obtaining Documents for Reconciliation Process

Reconciliation Report

- Program Reconciliation Reports – Tab #3 on
 - One tab for each program code
 - YTD invoiced – Total invoiced for months being reconciled (use Schedule of Payments (SOP) Funding Summary Worksheet to calculate)

GRANTEE NAME:		NAME		GRANT NUMBER:		G200000	
				PROGRAM ALLOCATION:		\$17,734.00	
ACCOUNT NUMBER:		2020-0525-0506-3701-21900-3256-4231		YTD INVOICED:			
PROGRAM NAME:		7M003700 - COMMUNITY ENGAGEMENT SPECIALIST, GRANT CO		YTD EXPENSES:		\$0.00	
				REMAINING CASH ON HAND:		\$0.00	
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
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	\$700.00

Obtaining Documents for Reconciliation Process

Reconciliation Report

- Program Reconciliation Reports – Tab #3 on
 - Completing the approved budget column

GRANTEE NAME:		NAME		GRANT NUMBER:		G200000	
ACCOUNT NUMBER:		2020-0525-0506-3701-21900-3256-4231		PROGRAM ALLOCATION:		\$17,734.00	
PROGRAM NAME:		7M003700 - COMMUNITY ENGAGEMENT SPECIALIST, GRANT CO		YTD INVOICED:			
				YTD EXPENSES:		\$0.00	
Reconciliation Date		From:		07/01/2019		To:	
		APPROVED BUDGET		CURRENT EXPENSES		PREVIOUS YR TO DATE	
				TOTAL YR TO DATE		REMAINING BALANCE	
A. Personnel		\$7,250.00					
B. Fringe Benefits		\$725.00					
C. Equipment							
1.							
2.							
3.							
Total Equipment		\$0.00					
D. Supplies							
1. Direct Office Supplies		\$425.00					
2. General Program Supplies		\$275.00					
3.							
4.							
5.							
6.							
Total Supplies		\$700.00					
				GRANTEE NAME: BHHF - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES			
				ASSIGNED PROGRAM NAME: DEMONSTRATION PURPOSES ONLY			
				BUDGET PERIOD: 12:00:00 AM -			
				ACCOUNT NUMBER: 2015-0525-0506-3040-21900-3256-0000-13131			
				PROGRAM CODE: 10000500			
				CURRENT YEAR ALLOCATION: \$15,000			
				*DIRECT COST			
				BBH/F FUNDS OTHER FUNDS TOTAL			
A. Personnel							
1. Community Engagement Specialist, 1.0 FTE				\$4,750 \$17,250 \$22,000			
2. Therapist, Susan Jones, 0.5 FTE				\$2,500 \$15,000 \$17,500			
3.				\$ \$ \$			
4.				\$ \$ \$			
5.				\$ \$ \$			
SUBTOTAL PERSONNEL				\$7,250 \$32,250 \$39,500			
B. Fringe Benefits							
1. FICA				\$555 \$2,467 \$3,022			
2. Worker's Compensation				\$170 \$645 \$815			
3.				\$ \$ \$			
4.				\$ \$ \$			
5.				\$ \$ \$			
6.				\$ \$ \$			
SUBTOTAL FRINGE BENEFITS				\$725 \$3,112 \$3,837			

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

Reconciliation Support Documents

Grantee must provide financial reporting in one of the two formats:

1. Internal financial reports supporting the total amounts reflected on each Program (Tab) reconciliation.
- or-
2. Excel spreadsheet to summarize the backup documentation for each Program reconciliation. (Grantee Expenditure Summary)

Regardless of format, supporting documents must contain:

- Summary of Personal Services Costs including fringe for each Program Reconciliation.
- Summary of equipment, supplies, contractual services, construction and other. Must include vendor, vendor invoice number, and description of costs.

Invoice and Reconciliation Submission

Original Grant Invoices and Reconciliations (signed in blue ink) are to be submitted to the following address:

West Virginia Department of Health & Human Resources
Bureau for Behavioral Health
Attn: Fiscal Division
350 Capitol Street, Room 350
Charleston, WV 25301

For SFY 2020 Grants forward: DHHRBBHInvoice@wv.gov

Available financial forms and instructions are available on the BBH Website:
<https://dhhr.wv.gov/bhhf/forms/Pages/FinancialForms.aspx>

Contacts

Damon Iarossi, BBH Deputy Commissioner

West Virginia Department of Health and Human Resources

Bureau for Behavioral Health

350 Capitol Street, Room 350

Charleston, WV 25701

304-356-4832

Damon.E.Iarossi@wv.gov

Carma Clute, Office of Drug Control Policy Fiscal Manager

West Virginia Department of Health and Human Resources

Bureau for Behavioral Health

350 Capitol Street, Room 350

Charleston, WV 25701

304-356-4994

Carma.B.Clute@wv.gov