

**West Virginia Department of Health and Human Resources  
Bureau for Family Assistance  
Reimbursement of Cost (ROC)  
Invoicing and Reconciling Procedures**

**These procedures are only applicable to BFA grants utilizing Reimbursement of Cost (Exhibit D)**

**I. INTRODUCTION**

For all grants awarded on a Reimbursement of Cost (ROC) basis, the grantee must submit invoices in accordance with Exhibit D of their grant agreement. The grantee will submit invoices for reimbursement of actual costs incurred during the previous quarter.

The grantee must also include the provided expenditure report (ER) for the service period and submit it with the invoice to be processed. The invoice must include back-up documentation for all costs. The back up documents must total the amount of the invoice.

Any ROC invoices submitted without the ER and/or back up documents will not be processed.

**II. INVOICING DOCUMENTATION**

The documents grantees will need to prepare their invoice(s) are:

- A.** Grantee Invoice – Grantee generated invoice matching the amount of the ER and back up documents.
- B.** Grant Reference Worksheet – Emailed template from BFA that includes the funding breakdown of each invoice.
- C.** Grant agreement – Specifically Exhibit D and Form 200 (Cover page of grant).
- D.** Change Order Documents – 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.
- E.** Internal financial reports supporting the total amounts reflected on the invoice.
- F.** Exhibit E of the Grant Document.
- G.** A summary of personal services costs by individual employee and classification and percentage of any salary charged to the grant. These documents must reflect the amounts provided on the invoice.
- H.** The indirect cost rate agreement for federally-approved rates or rates approved by another state agency; a copy of a CPA attestation or similar assurance if attested to by a CPA; or indication that the de minimis is being used as applicable to each grant agreement. The amounts charged for indirect on the invoice must be based application of the approved rate to actual costs incurred.
- I.** Receipts or supporting invoice documents for all other costs being billed which support the amount reflected on the invoice.
- J.** Spreadsheets or financial reports summarizing totals for receipts provided.
- K.** Methodologies for all partial costs assigned to a specific cost pool. For example, if utilities are allocated based on square footage the grantee should note that on the invoice.
- L.** All travel reimbursement statements or travel logs for transportation costs incurred by the grantee.

**III. INVOICE CREATION**

- A. Reimbursement of Cost:** Formal invoice documents must be developed and prepared by the grantee. The formal invoice document must contain the following information for processing:

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1. Grantee Name and Address – Grantee may 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
  3. Invoice Number – Grantees unique identifying invoice number
  4. Grant Number – The grant number applicable to the invoice.
  5. Commitment Number - GRTAWD Number (in top right-hand corner of Form 200)
  6. Service period of the invoice. Fill in the dates being invoiced in accordance with Exhibit D of the grant agreement. Depending on the grant agreement the invoices will be monthly or quarterly.
  7. Amount – This will be the total amount currently being invoiced.
  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 name of the person signing the invoice.
- B. Grant Reference Worksheet – In order to assist grantees with BFA grants that contain several programs and/or multiple funding sources, we have created a system generated worksheet template for use in the billing process. This template will be prepared by the BFA and emailed to your organizations once the applicable grant agreement is finalized. Each excel worksheet will contain either monthly or quarterly tabs. The grantee is responsible for entering the amounts into the spreadsheet.

**IV. INVOICE FINALIZATION**

The grantee’s submitted invoice must be signed and dated in BLUE ink with printed name of signors and include a copy of the Grant Reference Worksheet, Form 200 and Exhibit D. Grantees should ensure that when applicable invoice documents are submitted along with any required reconciliation documents (generally due quarterly). Failure to submit reconciliation documents will cause delays in payment of invoices.

The Grantee can submit a color scanned copy of the invoice documents to the BFA staff listed in Exhibit H of their grant agreement for processing. 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.