Schedule of Payments
Invoicing Process

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

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

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/15/2016</td>
<td>$89,943.20</td>
</tr>
<tr>
<td>8/18/2016</td>
<td>$92,943.27</td>
</tr>
<tr>
<td>9/19/2016</td>
<td>$92,943.27</td>
</tr>
<tr>
<td>10/13/2016</td>
<td>$92,943.27</td>
</tr>
<tr>
<td>11/15/2016</td>
<td>$92,943.27</td>
</tr>
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<td>12/19/2016</td>
<td>$92,943.27</td>
</tr>
<tr>
<td>11/14/2020</td>
<td>$112,436.33</td>
</tr>
<tr>
<td>1/5/2020</td>
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</tr>
<tr>
<td>2/15/2020</td>
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<tr>
<td>5/15/2020</td>
<td>$112,436.33</td>
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<tr>
<td>6/15/2020</td>
<td>$112,436.33</td>
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<tr>
<td>TOTAL</td>
<td>$890,255.60</td>
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</table>

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.
Obtaining Grant Invoice Documents

**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
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
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
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)
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
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)

<table>
<thead>
<tr>
<th>GRANTEE NAME:</th>
<th>NAME</th>
<th>GRANT NUMBER:</th>
<th>PROGRAM ALLOCATION:</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>G200000</td>
<td>$17,724.00</td>
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<tr>
<td>ACCOUNT NUMBER:</td>
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<tr>
<td>PROGRAM NAME:</td>
<td></td>
<td>TM003700 - COMMUNITY ENGAGEMENT SPECIALIST, GRANT CO</td>
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<table>
<thead>
<tr>
<th>Reconciliation Date From</th>
<th>To</th>
<th>07/01/2019</th>
<th>09/30/2019</th>
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<table>
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<tr>
<th></th>
<th>APPROVED BUDGET</th>
<th>CURRENT EXPENSES</th>
<th>PREVIOUS YR TO DATE</th>
<th>TOTAL YR TO DATE</th>
<th>REMAINING BALANCE</th>
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<tr>
<td>A. Personnel</td>
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<td>$725.00</td>
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<tr>
<td>C. Equipment</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>D. Supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1. Direct Office Supplies</td>
<td>$425.00</td>
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<td>2. General Program Supplies</td>
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<td>4.</td>
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<tr>
<td>E. Other</td>
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</table>
Obtaining Documents for Reconciliation Process

Reconciliation Report

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

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

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