

**West Virginia Department of Health and Human Resources
Bureau for Behavioral Health and Health Facilities
Invoicing Procedures**

I. INTRODUCTION

The West Virginia Bureau for Behavioral Health and Health Facilities (BBHBF) has revised the current invoicing process and forms and reduce the number of errors that may have caused confusion and subsequently delayed payments to grantees. To facilitate those revisions and provide guidance to its grantees, the BBHBF has created these procedures to set up and complete the monthly invoicing process.

These procedures serve to supplement and not supplant the terms and conditions contained in the approved grant agreement. Those applicable requirements for payment are found in the general terms and conditions of the grant agreement along with additional provisions contained in Exhibit D Payment Methodology.

II. DOCUMENTATION

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

- A. 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.

	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:						\$					
5	*DIRECT COST						BBHBF FUNDS	OTHER FUNDS	TOTAL			
6	A. Personnel											
7	1.										\$	
8	2.										\$	
9	3.										\$	
10	4.										\$	
11	5.										\$	
12	SUBTOTAL PERSONNEL						\$	\$				\$
13	B. Fringe Benefits											
14	1.	FICA									\$	
15	2.	Worker's Compensation									\$	
16	3.										\$	
17	4.										\$	
18	5.										\$	
19	6.										\$	
20	SUBTOTAL FRINGE BENEFITS						\$	\$				\$
21	C. Equipment											
22	1.										\$	
23	2.										\$	
24	3.										\$	
25	SUBTOTAL EQUIPMENT						\$	\$				\$
26	D. Supplies											
27	1.	Direct Office Supplies									\$	
28	2.	General Program Supplies									\$	
29	3.										\$	

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- B. Invoice Workbook** – The invoice workbook will be created by the BBHBF in excel and emailed to the provider after execution of the grant agreement and commitment of the funds in the State accounting system. The excel workbook contains separate worksheets (Invoice Cover Signature Page, Program Rollup, Expenditure Object Rollup, and Monthly Billing Detail Worksheet(s)) that are available through the tabs at the bottom of the workbook. The BBHBF has prepared and prepopulated some of the information in the worksheets and established links for the data to eliminate duplication of entry. Upon receipt of the invoice, the grantee should review all prepopulated information and ensure that it is correct. If any issues are identified, the grantee should promptly contact the BBHBF mailbox at DHHRBBHFGrants@wv.gov for assistance.
- C. Grantee’s Internal Financial Reports** – BBHBF grants are generally awarded on a reimbursement basis, requiring grantees to utilize internal accounting records in preparing their monthly Invoices. Please note grantees are not required to submit the supporting documentation along with their monthly invoices; however, that documentation may be requested for submission by the BBHBF at a later date as part of the monitoring and review process.

III. INVOICE WORKBOOK

A. Invoice Cover Signature Page

The first tab in the grantee’s Invoicing Workbook (excel file) is the Invoice Cover Signature Page. This page serves to provide a comprehensive total of the billings for *each state assigned account number*.

	A	B	C	D	E
1	GRANTEE NAME:	BBHF - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES		GRANT #	G15TEST
2				COMMITMENT #	1500000000
3	REMITTANCE ADDRESS:	350 CAPITAL STREET		INVOICE #	
4		CHARLESTON, WV 25301-		TOTAL GRANT AWARD:	\$0.00
5					
6	DATES OF SERVICE	FROM:		TO:	
7	GRANT TYPE:	ADULT MENTAL HEALTH			
8					
9		ACCOUNT NUMBER			CURRENT MONTHLY BILLING
10	2015-0525-0506-2886-21900-3256-0000-13125				\$0.00
11					
12	2015-0525-0506-3040-21900-3256-0000-13131				\$0.00
13					
14	GRAND TOTAL				\$0.00
15	GRANTEE:				
16	SIGNATURE		TITLE	DATE	
17	I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED.				
18	BBHBF APPROVAL:				
19	SIGNATURE		TITLE	DATE	
20					

Invoice Cover Signature Page Program Rollup Expenditure Object Rollup 10000500 10000500

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When setting up the invoice workbook please review or key the following information, which transfers over to all other worksheets within the workbook: (Please note that this is the only worksheet this data can be entered as the cells on the other worksheets are locked)

1. **Grantee Name** – This information is prepopulated by BBHBF to match the Vendor information contained in WVOASIS for the organization.
2. **Remittance Address** – This should be the address where payments are to be submitted. This information is prepopulated by BBHBF to match the Vendor information contained in WVOASIS for the organization.
3. **Grant Number** – This information is prepopulated by BBHBF to match the assigned number on the final grant award.
4. **Commitment Number (WVOASIS Document ID)** – This information is prepopulated by BBHBF to match the assigned number on the final grant award.
5. **Invoice Number** – Grantee will need to complete using the following invoice number template.

Grant Number, Year the current Grant Agreement Began, Sequential number of invoice

Examples:

160007201601 for the first invoice

160007201602 for the second invoice

Do **NOT** include any dashes, commas, spaces or periods. Failure to number your invoices in accordance with this format or inclusion of any of the prohibited characters **may result in rejection, duplication, and/or errors.**

6. **Total Grant Award** – This information is prepopulated by BBHBF to match the total grant award on the final grant award.
7. **Dates of Service** – Grantee will need to enter the period for which they are invoicing (ex. From: 7/1/2016 - To: 7/31/2016). BBHBF grant agreements (Exhibit D) require that grantees invoice monthly; however, for situations where a grant was finalized later than anticipated, the grantee may invoice for more than one month on the initial invoice for reimbursement instead of submitting several separate invoices for the period.

Please note that some federal grant funding has a unique service period (9/30 – 9/29) and as a result, grantees will need to ensure that all applicable documents reflect the correct service dates.

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8. **Grant Type** – This information is prepopulated by BBHFF to match the assigned grant type.
9. **State Account Numbers** – This information is prepopulated by BBHFF to match the assigned account number(s) on the final grant award.
10. **Current Month Billing** – The information in this column will self-populate as the information is pulled from the Monthly Billing Detail Worksheet(s), as described below in this document.
11. **Grantee Signature, Title, Date** – This section should be completed by the grantee’s authorizing authority in **BLUE ink**. The individual will need to sign their name, detail their title within the organization, and list the date the invoice is completed.
12. **BBHFF Approval Signature, Title, Date** – This section should remain blank and will be completed by BBHFF authorizing authority upon receipt of the invoice for processing.

B. Program Rollup

All fields on the Program rollup page should auto-populate from entries on the invoice cover signature page and monthly billing detail worksheet(s). This worksheet is designed to provide an overview of the invoicing for each individual and unique program. This information should reconcile with the appropriate financial statements for the listed service dates to ensure accurate billing for each program.

	A	B ↓	C	D	E
1	GRANTEE NAME:	BHHF - BUREAU OF BEHAVIORAL		GRANT #	G15TEST
2		HEALTH AND HEALTH FACILITIES		COMMITMENT #	1\$00000000
3	REMITTANCE ADDRESS:	350 CAPITAL STREET		INVOICE #	G15TEST201501
4		CHARLESTON, WV 25301			
5					
6	DATES OF SERVICE	FROM: 07/01/2014		TO: 07/31/2014	
7					
8			PROGRAM		CURRENT MONTHLY BILLING
9		2015-0525-0506-3040-21900-3256-0000-13131			\$2,322.53
10		10000500 - DEMONSTRATION PURPOSES ONLY			
11		2015-0525-0506-2886-21900-3256-0000-13125			\$2,013.00
12		10000500 - DEMONSTRATION PURPOSES ONLY			
13			GRAND TOTAL		\$4,335.53
14					
15					
16					
17					
18					

Invoice Cover Signature Page Program Rollup Expenditure Object Rollup 10000500 10000500_B

C. Expenditure Object Roll Up

All fields on the Expenditure Object Rollup page should auto-populate from entries on the invoice cover signature page and monthly billing detail worksheet(s). This worksheet is designed to provide an overview of the invoicing by expenditure category for all programs on the grant. This information should

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reconcile with the appropriate financial statements for the listed service dates to ensure accurate billing for each expenditure category.

	A	B	C	D	E
1	GRANTEE NAME:	BBHF - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES		GRANT #	G15TEST
2				COMMITMENT #	150000000
3	REMITTANCE ADDRESS:	350 CAPITAL STREET		INVOICE #	G15TEST201501
4		CHARLESTON, WV 25301			
5					
6	DATES OF SERVICE	FROM:	07/01/2014	TO:	07/31/2014
7					
8	EXPENDITURE CATAGORY				CURRENT MONTHLY BILLING
9	A. Personnel				\$3,500.00
10	B. Fringe Benefits				\$350.00
11	C. Equipment				\$0.00
12	D. Supplies				\$122.53
13	E. Contracted Services				\$0.00
14	F. Construction (Special Permission)				\$0.00
15	G. Other				\$0.00
16	H. Indirect Costs				\$363.00
17	GRAND TOTAL				\$4,335.53
18					

Invoice Cover Signature Page Program Rollup Expenditure Object Rollup 10000500 10000500_B

D. Monthly Billing Detail Worksheet(s) Setup

Once the Invoice Cover Signature Page has been setup, the identifying information at the top of each Monthly Billing Detail Worksheet should be complete. The grantee should review this information to verify that it carried over and to ensure that a monthly billing detail worksheet exists for each individual program and funding source. These billing worksheets should reflect the information and amounts agreed to during the grant award process on the Targeted Funding Budget documents and as such the grantee will need to complete the “TFB Budgeted Amounts” column with the information from their approved budget. To do this, grantee’s should enter the approved dollar amounts listed on the TFB under the “BBHFF Funds Column” into the first column labeled “TFB Budgeted Amounts” on the monthly billing detail worksheet. This step should be completed for each TFB and respective monthly billing detail worksheet.

Once entered, the “TFB Budgeted Amounts” column should remain the same for each monthly invoice, unless the grantee requests and receives approval for a budget adjustment. Please see section IX for information regarding post-award changes.

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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				BBHF FUNDS		OTHER FUNDS		TOTAL	
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			

Use the data from this column
To complete this column

A	B	C	D	E	F	G
1	GRANTEE NAME: BHBF - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES			GRANT #: G15TEST		
2				INVOICE #: G15TEST201501		
3	ACCOUNT NUMBER: 2015-0525-0506-3040-21900-3256-0000-13131			PROGRAM CODE: 10000500		
4	PROGRAM NAME: DEMONSTRATION PURPOSES ONLY			PROGRAM ALLOCATION: \$15,000.00		
6				IFB	CURRENT	YEAR TO
7				BUDGETED	MONTH	DATE
8				AMOUNTS	BILLING	BILLING
9	A. PERSONNEL			\$7,250.00	\$2,000.00	\$2,000.00
10	B. FRINGE BENEFITS			\$725.00	\$200.00	\$200.00
11	C. EQUIPMENT					
12	1.					\$0.00
13	2.					\$0.00
14	3.					\$0.00
15	TOTAL EQUIPMENT			\$0.00	\$0.00	\$0.00
16	D. SUPPLIES					
17	1. DIRECT OFFICE SUPPLIES			\$425.00	\$122.53	\$122.53
18	2. GENERAL PROGRAM SUPPLIES			\$275.00		\$275.00
19	3.					\$0.00
20	4.					\$0.00
21	5.					\$0.00
22	6.					\$0.00
23	TOTAL SUPPLIES			\$700.00	\$122.53	\$122.53

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E. MONTHLY BILLING DETAIL WORKSHEET COMPLETION

To invoice the BBHBF for reimbursement of each month's expenses, the grantee should complete the "Current Month Billing" column with the dollar amounts needed to be reimbursed for the applicable month. After the first month, the "Year to Date Billing" column will need to be updated with the amount billed so far for the grant period (including the current month). The "Remaining Balance" column will automatically calculate with the Budgeted amount minus the year to date billing.

Once the information in the monthly billing detail worksheet(s) is complete, it will auto-populate to the correct expenditure object line on the expenditure object rollup, and the correct program line on the program rollup, as well as the correct accounting line on the invoice cover signature page.

Grantees must keep all back-up information for each invoice on file within the organization. Grantees are not required to submit supporting documents along with the invoice but the BBHBF may at any time request those documents for review as part of its monitoring procedures.

Please Note:

If your 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 with the next fiscal year until after July 1, of the next state fiscal year, due to state regulated allotments. This usually only occurs with federal funding.

Any funds split against the next budget fiscal year funding for a particular program should be the equivalent of one quarter of total funding, which should cover service dates of July 1, 20__ – September 30, 20__. 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. There are no exceptions to this.

Examples:

G17 grant 2017-8793-(rest of account number) –able to be invoiced as soon as grant is final
 2018-8793-(rest of account number) – not able to be billed until after July 1, 2017

G18 grant 2018-8793-(rest of account number) –able to be invoiced as soon as grant is final
 2019-8793-(rest of account number) – not able to be billed until after July 1, 2018

IV. INVOICE FINALIZATION

The total amount from the monthly billing detail worksheet(s) will auto-populate to the remaining tabs within the invoice workbook including the invoice cover signature page. Therefore once the above steps have been completed, grantees will simply need to review the total numbers for accuracy.

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	A	B	C	D	E
1	GRANTEE NAME: BBHF - BUREAU OF BEHAVIORAL HEALTH AND HEALTH FACILITIES		GRANT # G1STEST		
2			COMMITMENT # 150000000		
3	REMITTANCE ADDRESS: 350 CAPITAL STREET		INVOICE # G1STEST201501		
4	CHARLESTON, WV 25301-		TOTAL GRANT AWARD: \$50,000.00		
5					
6	DATES OF SERVICE		FROM: 7/1/2014	TO: 7/31/2014	
7	GRANT TYPE: ADULT MENTAL HEALTH				
8					
9	ACCOUNT NUMBER				CURRENT MONTHLY BILLING
10	2015-0525-0506-2886-21900-3256-0000-13125				\$2,013.00
11					
12	2015-0525-0506-3040-21900-3256-0000-13131				\$2,322.53
13					
14	GRAND TOTAL				\$4,335.53
15	GRANTEE:				
16	SIGNATURE		TITLE	DATE	
17	I HEREBY CERTIFY THAT THE SERVICES HAVE BEEN RECEIVED.				
18	BBHF APPROVAL:				
	Invoice Cover Signature Page		Program Rollup	Expenditure Object Rollup	10000500 100005

V. SCHEDULE OF PAYMENTS

For grants awarded on a schedule of payments basis, the grantee must submit invoices in accordance with the schedule contained in Exhibit D of their grant agreement. A reconciliation workbook will be created by the BBHF in excel and emailed to the provider after execution of the grant agreement and commitment of the funds in the State accounting system. The significant difference for grantees on a schedule of payment basis is that they will need to submit standardized monthly invoices prior to the month while also reconciling their previous period's disbursements. Monthly invoices must be received by BBHF no later than 20 days prior to the date of the next payment in order to ensure timely processing. With the exception of the first invoice which should be submitted prior to the beginning of the service period, BBHF will not process an invoice without an accompanying previous period reconciliation report.

VI. RECURRING UTILIZATION

It is anticipated with the utilization of these forms that the grantee will save each monthly workbook with a separate title and then they can continue to use the prepopulated information for each new monthly invoice.

As such the required steps for each month would be:

- A. Open last month's invoice and go to file and "save as" and rename the document for the current month's billing.
- B. **Invoice Cover Signature Page**– Grantee would need to change the "invoice number" and "dates of service" cells.
- C. **Program Rollup**– Grantee does not need to make any changes on this tab.

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- D. **Expenditure Object Rollup**– Grantee does not need to make any changes on this tab.
- E. **Monthly Billing Detail Worksheet(s)** – Grantee would need to key “**current month billing**” amounts and edit the “**Year to date billing**” amounts to include the previous balance plus the current month’s totals.
- F. **Review and Approval** – After completion of the above steps, the grantee should review the information contained on all pages of the workbook. After review, the grantee’s authorizing authority should complete the signature requirements on the Invoice Cover Signature Page as per the steps above.

VII. UNLOCKING AND ALTERING WORKSHEETS

Should a grantee find that changes need to be made to one of the worksheet templates, BBHBF asks that the grantee contact the Bureau at DHHRBHBFGrants@wv.gov for resolution of any issues.

VIII. SUBMITTING INVOICES

Currently BBHBF can only accept paper submission of invoices due to State and Departmental requirements. Copies and scans of invoices cannot be accepted at this time. The grantee’s authorizing authority must print the worksheets, sign and date the invoice cover signature page in **BLUE ink** and mail the **ORIGINAL** completed invoice documents to:

**West Virginia Department of Health & Human Resources
Bureau for Behavioral Health and Health Facilities: Office of Programs and Policies
Attn: Fiscal Division
350 Capitol Street, Room 350
Charleston, WV 25301**

IX. POST-AWARD CHANGES

All formal budgetary changes made to the grant agreement will require the invoice 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 BBHBF 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 BBHBF Budget Adjustment procedures any budget changes totaling more than 10% of the grant award will result in the need for an official change order document to be processed 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.

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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 process.
 2. Generally a change order which reallocates the existing funding within the grant agreement, but does not add additional funding, will need the original invoice workbook modified. The TFB Budgeted Amounts column(s) on the applicable monthly billing detail worksheet(s) may need to be revised to include the revision.
 3. A change order that awards additional funding to a program will require a new invoice workbook to be used. Once the change order is final and committed in the States financial system, BBHFF will email the new invoice workbook to the grantee who must subsequently set up the document in the same manner as provided above.
- C. Invoice Correction or Omission** - Occasionally during a review or reconciliation process the grantee, auditors, and/or BBHFF may notice errors or omissions to grant invoices which require revisions to the invoice or reporting documents. Depending on the circumstances and timeframes surrounding the error/omission, BBHFF 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 invoices submitted to BBHFF for processing.

If during the active grant period, a grantee realizes an invoice has been misstated, the grantee may make an adjustment on their next month's invoice with a positive or negative effect as applicable to reflect the current financial statements of the grantee organization. The end result should be that the most current invoice documents reflect the most up to date and accurate information as related to the grant program. Should the grantee have any concerns related to how to correct or modify the invoices they should contact the Bureau at DHHRBHFFGrants@wv.gov .

If an error or omission is discovered after the grant period has ended the grantee should contact the Bureau at DHHRBHFFGrants@wv.gov for further guidance.