**BILLING/REPORTING PROCEDURES:**

**GENERAL INSTRUCTIONS:**

1. Run a General Ledger Detail Report (GLDR) for the period to be billed (generally quarterly).
2. Review the GLDR for errors or unallowable charges.
3. Review and copy for the file any material purchases as supporting documentation.
4. Review labor charges. Compare labor charges on GLDR to the Labor Verification Reports completed monthly. Included on the Labor Verification Reports are details of the labor charges to the grant including name, amount, pay period, and pay date. (Refer to LABOR REPORTS VERIFICATION procedures.)
5. Update Excel analysis spreadsheets for the current period of the billing, year-to-date analysis, and grant-to-date analysis. Note any adjustments found during the review.
6. Reconcile spreadsheet totals to GLDR for the life of the grant to insure that no charges were added to a previously billed period.
7. Please note that the GLDR only contains direct charges to the grant. Many grants allow indirect costs to be charged to the grant. Also some grants require matching or cost sharing to be reported. Review the grant agreement to determine if either situation applies.
8. Review the grant agreement to determine the proper billing form or format.

**FOR INVOICES:**

1. Complete an invoice in WORD on letterhead. In the upper section, insert billing address and fill in items such as invoice #, date, account #, Prime grant #, sub-grant #, purchase order number, etc.
2. In the body of the invoice, note the account number of the grant and itemize the invoice by category. Indicate indirect expense billed to the grant if applicable.
3. Have appropriate supervisor review and approve the invoice.

**FOR FEDERAL REPORT FORMS:**

1. Fillable forms are available in Adobe format at

<http://www.whitehouse.gov/omb/grants/grants_forms.html>

and can be printed with the information you provide. However, it is important to remember that the information you type into the form cannot be saved electronically.

1. Instructions for completing the forms can be found at the same website as referenced above.
2. To make the completion of the form easier, use Excel and set up worksheets reflecting expenses by quarter totaling up to a cumulative column.
3. Be sure to include allowable indirect expenses in the reporting of the outlays of the grant. The indirect cost rate and base to which the rate is applied can be found by reviewing the grant agreement document.
4. If the grant agreement requires a cost share match, you must also include the cost share expense information in the reporting of the expenses. Required cost share information can also be found in a review of the grant agreement document.
5. Information on the draw procedure for the grant will be contained in the grant agreement document. Again, be sure to include any allowable indirect expenses in the amount of the draw. Complete a Cash Drawdown Request Form. Obtain appropriate supervisor approval on both the federal form and the cash draw request form.
6. Submit the federal form to the agency in accordance with instructions in the grant agreement document. Submit the signed cash draw request form to the appropriate person to complete the draw. Request from the Financial Reporting Accountant documentation of the deposit of the funds into the bank account.