

COUNTY OF HUMBOLDT  
COMMUNITY DEVELOPMENT SERVICES DEPARTMENT  
ECONOMIC DEVELOPMENT DIVISION

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**I. PURPOSE**

The purpose of this procedure is to provide policy and guidelines for invoicing Workforce Investment Act (WIA) contracted services.

**II. SCOPE**

Scope of policy applicability includes all subcontractors with the County of Humboldt that deliver WIA services.

**III. DEFINITIONS**

*Accrual Basis of Accounting*—The accounting basis wherein revenues and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. If the (subcontractor) records are not normally kept on the accrual basis of accounting, then the (subcontractor) must develop accrual information through analysis of documentation on hand. (WIAD06-4)

**IV. REFERENCES**

- WIA Directives WIAD06-4, WIAD03-10
- 29 CFR 95.52

**V. POLICY**

All subcontractors with the HC-WIB will comply with the requirements of the Workforce Investment Act (WIA), Department of Labor (DOL) Regulations, State Employment Development Department (EDD) Directives, and Community Development Services/Economic Development Division (CDS-EcDD) Policies.

**VI. PROCEDURE**

Subcontractor will invoice HC-WIB monthly, on an accrual basis, for the cost of service associated with the contract by the 18<sup>th</sup> day of the following month.

- A. Invoicing.** Subcontractor shall use cost reimbursement forms and supporting materials as required by HC-WIB staff.
- B. Accrual Basis.** The DOL requires invoicing and reporting of WIA funds to be submitted on an accrual basis. “If...the (subcontractor's) accounting records are not normally kept on the accrual basis, the recipient shall not convert its accounting system, but shall develop such accrual information through best estimates based on an analysis of the documentation on hand.” (29 CFR 95.52)

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The accruals for a particular month will be listed separately from expenses. Reimbursement from HC-WIB will consist of actual monthly expenses only. When an expense is paid, the amount will no longer be reflected as an accrual, but a reimbursable expense.

**C. Required Assurance Language and Signature.** All reports will be signed by an authorized agency representative to verify allow-ability and accuracy of the reports.

The subcontractor shall include the following clause above the signature on all invoices:

*“I certify to the best of my knowledge that this report is true in all respects, that the reported activities and amounts agree with the official accounting records, and that all disbursements have been made for the purposes and conditions of the grant.”*

**D. Non-compliance as a cause for delayed payment.** HC-WIB reserves the right to delay payment based on any non-compliance with subcontract requirements until the circumstance is resolved. This includes, but is not limited to, submittal of required participant or program reports (as per each individual contract), not responding to requests made by HC-WIB staff regarding program status or results, or other contract obligations.

**E. Allocation of costs. The subcontractor will bill only for costs associated with the WIA program, according to benefits received. Methodology for the allocation must be consistent and well documented.**

**F. Allowable costs. In general, to be an allowable charge to WIA, a cost must meet the following principles:**

- **Costs must be necessary and reasonable for the performance of the award.**
- **Costs must be allocable to the grant.**
- **Costs must be authorized and not prohibited under federal, state, or local laws or regulations.**
- **Costs must receive consistent treatment by the subrecipient.**
- **Costs must not be used to meet federal matching (without prior approval from the State).**
- **Costs must be adequately documented.**
- **Costs must conform to federal Employment and Training Administration grant exclusions and limitations.**

For more details on allowabilty of a specific cost, please refer to directive WIAD03-10.

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