

## EXPENSES AND PAYMENTS

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### PURPOSE

This policy provides guidance to service providers, subrecipients, and contractors on submitting invoices to the County of Ventura.

### SCOPE

The Workforce Development Board of Ventura County (WDBVC) and its contractors and subrecipients.

### REFERENCES

- Uniform Guidance for Federal Awards - 2 CFR Part 200

### POLICY

OMB 2 CFR 200 Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the Workforce Innovation and Opportunity Act (WIOA) states that to be an allowable charge, a cost must meet the following criteria:

- Be necessary and reasonable for the performance of the award.
- Be allocable to the award.
- Conform to any limitations or exclusion set forth in the award.
- Be consistent with policies and procedures that apply uniformly to all activities and personnel without the organization, regardless of funding source.

### Invoices

Service providers, contractors, and subrecipients are required to submit reasonable documentation to support cost reimbursement. An example is provided on Attachment I.

Service providers, contractors, and subrecipients must keep documentation that the WDBVC and County of Ventura may ask for at any time. These may include, but not be limited to:

- General ledger
- Receipts
- Paystubs

### Leverage

Sufficient records of the leveraged resources must be maintained and kept which can be independently verified by the WDBVC. Any records of leveraged resources that cannot be verified will be removed from the invoices and may result in failure to meet any leverage requirements.

Some examples of documentation that could qualify as sufficient records for leverage would include the following:

- A commitment letter or written agreement from an employer or training provider.
- Time and effort records of personnel or volunteers.
- Itemized receipts or invoices.
- A training agreement with an employer detailing the employer's contribution.
- A copy of the Pell Grant award letter or relevant correspondence from the school.
- An executed worksite agreement and participant time record.
- A participant progress report and/or evidence of completion.

### **PROCEDURE**

1. Invoices are due by the 15<sup>th</sup> day of the month, unless approved for another frequency.
2. Direct e-mail or a secured file sharing system may be used to submit invoices and documentation.
3. Completed and signed invoices with documentation must be submitted for payment to:

Human Services Agency  
Attention-Fiscal Services  
855 Partridge Drive,  
Ventura, CA, 93003

Or e-mail [HSA-AccountsPayable@ventura.org](mailto:HSA-AccountsPayable@ventura.org).

4. Staff will review the invoice. If discrepancies exist, a revised invoice will be required. The invoice review cycle will re-start once a revised invoice is submitted.
5. Once reviewed and all approvals are obtained, the invoice is processed for payment.

### **ACTION**

Bring this policy to the attention of all affected staff.

### **INQUIRIES**

Inquiries regarding this policy can be addressed to the WDBVC at 805-477-5306.

/S/ Rebecca Evans, Executive Director  
Workforce Development Board of Ventura County

### **ATTACHMENTS:**

Attachment I - Example Billing Worksheet

**BILLING WORKSHEET****1. CONTRACTOR NAME:****2. PROGRAM ACTIVITY/PROJECT NAME:****3. CONTRACT TERM****FROM:****TO:****4. BILLING MONTH:****CONTRACT #:**

<b>I. DIRECT PROGRAM EXPENSES</b>			
<b>A. Staff Salaries (List Position/Title)</b>	<b>Wages</b>	<b>FTE %</b>	<b>Total Wage Billable</b>
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
<b>A. Subtotal Staff Salaries</b>			\$ -

<b>B. Staff Fringe Benefits</b>	<b>Rate (%)</b>	<b>Total Fringe Billable</b>
Payroll Taxes (Social security, Medicare, etc.)		\$ -
Health Benefits		\$ -
Retirement Contributions		\$ -
Other (please describe):		\$ -
Other (please describe):		\$ -
<b>B. Subtotal Staff Fringe Benefits</b>		\$ -

<b>C. Direct Program Operating Expenses</b> <i>(Must be verifiable and cannot also be treated as an Indirect Cost.)</i>	<b>Details</b>	<b>Total Billable</b>
Staff Travel		
Facility Lease/Mortgage		
Telephone/Utilities		
Insurance Related to the Program		
Office Supplies & Equipment*		
Program Outreach		
Other Program Costs		
<b>C. Subtotal Direct Program Operating Expenses</b>		\$ -

(\*Note: For equipment items over \$5,000 and a useful life of more than one year, additional approval is needed.)



<b>BILLING WORKSHEET</b>	
<b>1. CONTRACTOR NAME:</b>	
<b>2. PROGRAM ACTIVITY/PROJECT NAME:</b>	
<b>3. CONTRACT TERM</b> FROM: _____ TO: _____ CONTRACT #: _____	<b>4. BILLING MONTH:</b>

<i>E. Subtotal Client/Participant Direct Costs</i>		\$ -
<b>F. OTHER (Please Describe)</b>	<b>Details</b>	<b>Total Billable</b>
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
<i>F. Subtotal Other</i>		\$ -

<b>DIRECT PROGRAM COSTS TOTAL</b>	<b>\$ -</b>
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<b>II. INDIRECT COSTS* (Use one of the options below.)</b>			
	Rate (%)	Cost Base Rate Applied to (Amount)	Total Billable
<b>1. Federally Negotiated Indirect Cost Rate</b>			
<b>2. De Minimis 10%</b>			
<b>3. Other Program Special Rate</b>			\$ -
<b>INDIRECT COSTS TOTAL</b>			

\*Please note that items cannot be charged as both Direct Program Expenses and Indirect Costs. See 2 CFR §200.412-§200.415.