



**IMPERIAL VALLEY  
CONTINUUM OF CARE COUNCIL**

**HOMELESS HOUSING, ASSISTANCE &  
PREVENTION GRANT PROGRAM - ROUNDS 1 & 2**

**INVOICING PROCEDURES  
& BACKUP DOCUMENTATION GUIDANCE**



## **Section 1: Purpose**

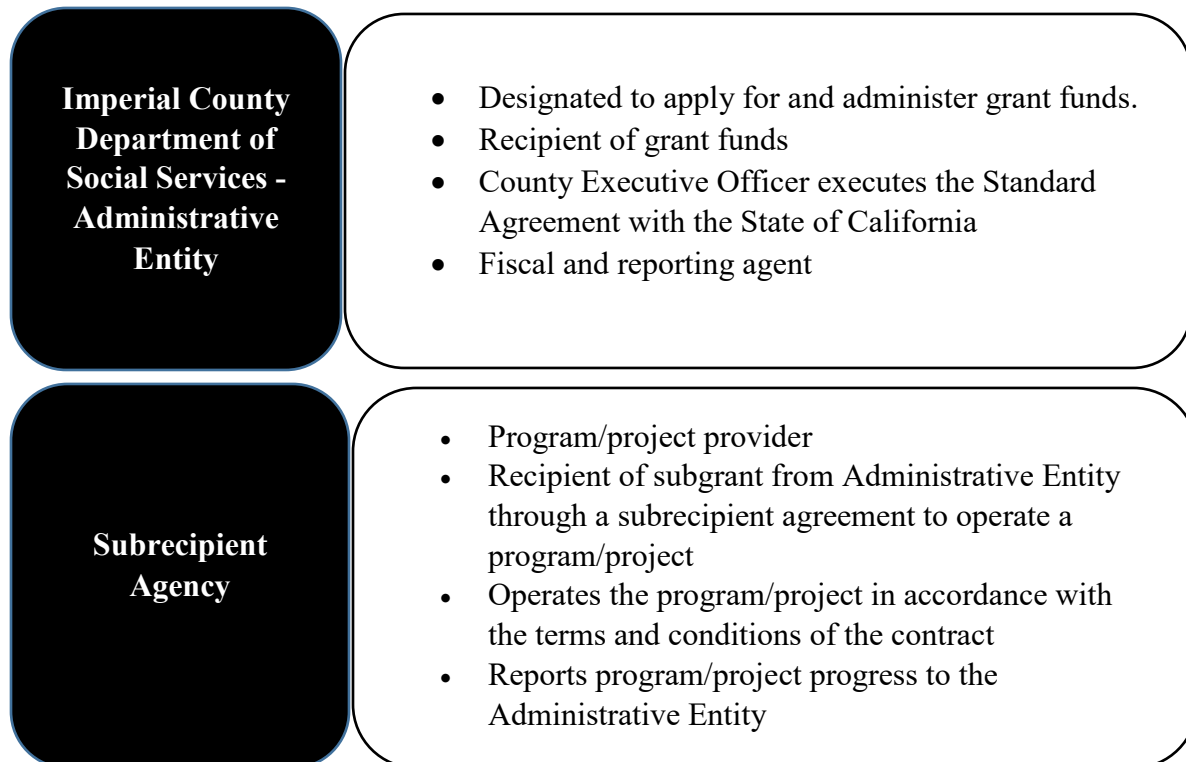
To establish operating policies and procedures regarding the processing of grant invoices and other claims submitted by subrecipients for Homeless Housing, Assistance and Prevention (HHAP) funded projects.

Administered by the Imperial County Department of Social Services, Administrative Entity for the Imperial Valley Continuum of Care, these guidelines optimize the processing of invoices, while following steps that focus on the legitimacy and accuracy of authorizing invoices and claims for payment issuances.

### ***Section 1a: Scope***

These operating policies and procedures apply to programs funded by HHAP rounds one and two, and are in no way meant to supersede or supplant the policies and procedures of other grants or rounds of HHAP funding. This information is not all-inclusive; any and all questions shall be addressed by the grant program analyst.

### ***Section 1b: Administrative Entity & Subrecipient Roles***





## **Section 2: Glossary**

**Administrative Entity:** the agency designated by the Continuum of Care to receive and administer State of California grant funds.

**Allocation:** the amount of funding designated to each expenditure.

**Grant:** an award of financial assistance from a government agency to a grantee/entity to carry out a public purpose of support authorized by a law of the United States.

**Grant Award Amount:** the total level of funding provided by the grant to cover project costs.

**Grantor:** the entity that provides grant funding.

**Invoice:** a formal written request for payment for services rendered.

**Proof of Payment:** as defined by the Internal Revenue Service (IRS) and as described in section 3e.

**Recipient:** the initial entity that receives the grant award from the grantor.

**Reconciliation:** an accounting process that compares two sets of records to check that figures are correct and in agreement. Reconciliation also confirms that accounts are consistent, accurate, and complete.

**Subrecipient:** the legal entity to which a subgrant is awarded from the recipient and which is accountable to the recipient for the use of the funds provided.



## **Section 3: Policy**

### ***Section 3a: Invoices***

Subrecipient invoices shall be submitted on the Administrative Entity-approved template along with a description of the services rendered and expenses incurred. Expenses and services claimed must be allowable, allocable, and reasonable. Supporting documentation must be submitted with the invoice to be considered complete. All invoices, receipts and supporting documentation must include dates and approval signatures.

Invoices shall be received on a monthly basis, due by the 15<sup>th</sup> day of the month following the month in which the expenses were incurred. For example, any expense incurred in March must be included in the invoice submitted by April 15. Invoices must be submitted via email to [COCclaims@co.imperial.ca.us](mailto:COCclaims@co.imperial.ca.us)

### ***Section 3b: Reimbursements/Disbursement of Funds***

Invoices shall be paid within 30 days of submission, unless upon review, it is determined by the Administrative Entity that supporting documentation is lacking, or further clarification is deemed necessary to determine the permissibility of a claimed expense. Reimbursement checks shall be sent via certified mail, or by any other method agreed upon with the Administrative Entity.

An expenditure which is not authorized by the Standard Agreement, or which cannot be adequately documented, shall be disallowed and will not be paid. Causes for a delay in disbursements may include but are not limited to:

- 1) Lack of documentation
- 2) Incomplete documentation
- 3) Unclear documentation

### ***Section 3c: Supporting Documentation (Backup)***

The type of expense will determine the required supporting documentation (backup). Proof of payment is required for all reimbursement requests and must include the date, amount, form of payment (if possible), and a copy of the cleared check used to issue payment, credit card statement, or bank statement.

Supporting documentation must be legible, clear, and delivered in an organized manner. Subrecipients are encouraged to include a spreadsheet itemizing the expenses along with the submitted invoice.



The following list is an example of the documentation that will need to be submitted as backup to requests for reimbursement. The type of expense will determine the required documentation.

Expense Category	Supporting Documentation
Travel	All travel costs must be associated with the program. All copies of validated bills, invoices and receipts must be provided (rental car receipts, gas receipts, meal reimbursement, and lodging). Agency travel policy and approval signatures must be in place. <b>Proof of payment.</b>
Staff Salaries	Copies of signed time sheets (employee and supervisor) with project hours (summary breakdown of percent allocated to HHAP grant/YSA) noted. Payroll or pay stub. (*pg.6)
Fringe Benefits (Health Insurance/Medicare/FICA/Workers Compensation)	Summary breakdown of percent of benefit allocated to HHAP grant (if applicable). Invoice and <b>proof of payment.</b>
Communication (telephone, internet, postage, etc.)	Copies of invoices/telephone, cell, and internet statements. Summary breakdown of percent allocated to HHAP grant (if applicable). <b>Proof of payment.</b> Documentation for postage should include copies of receipts and <b>proof of payment.</b>
Expense Category Cont.	Supporting Documentation
Rent Expenses (subrecipient utilized space)	Copy of invoice, including description of the space and month/year paid. Lease agreement. Summary breakdown of percent allocated to HHAP grant (if applicable). <b>Proof of payment.</b>



Utilities (subrecipient utilized space)	Copy of invoice. Summary breakdown of percent allocated to HHAP grant (if applicable). <b>Proof of payment.</b>
Supplies/Equipment	Purchase orders with the appropriate descriptions, amounts and signatures. Receiving reports showing that merchandise was received and <b>proof of payment.</b>  For purchases over \$5,000; subrecipient must document that internal policies and procedures regarding procurement have been followed.
Mileage Expenses	Starting and ending odometer readings, name (or initials) of client served, mileage rate, name of employee. <b>Proof of payment.</b>
Rental Assistance/ Landlord Incentives/ Security Deposits/Credit Check/Utility Assistance	Signed rental agreement between service provider/tenant/landlord indicating provider obligation. Signed lease agreement between landlord and tenant. Invoice from landlord. Itemized receipt for payment of rent, security deposit and (if applicable) credit checks. <b>Proof of payment.</b>
Hotel/Motel Vouchers	Copy of hotel/motel invoice. <b>Proof of payment.</b>
Contractual Services	Executed copies of all agreements. Invoices for services provided, with appropriate signatures. Copies of all invoices/receipts and <b>proof of payment.</b>
<b>Expense Category Cont.</b>	<b>Supporting Documentation</b>
Professional/Consultant Services	Copies of invoices including authorized signature (Superintendent/Supervisor). Executed contract for services. <b>Proof of payment.</b>
Training	All trainings must be properly justified and approved. Invoices and <b>proof of payment.</b>



Indirect Costs	The document showing the total amount of indirect cost must show the formula or back-up documentation used to justify the dollar amount charged for indirect cost.
Shelter Operations (costs to operate and maintain emergency shelter activities)	Invoices/receipts for security, insurance payments, food payments, furnishing orders with receiving reports showing that merchandise was received along with <b>proof of payment.</b>

\* While not required to be submitted at initial review for reimbursement of staff salaries, the AE does require providers to maintain proper documentation/record of proof of payment (cleared/canceled checks or comparable documentation) as such records will be requested as part of onsite monitoring.

***Section 3d: Additional Information***

- If reimbursement is being requested for specific client assistance, a detailed log should be submitted of clients served, amounts expended and dates of service. This log should be attached to the invoice paid along with proof of payment documentation.
- For Hotel/Motels, it is strongly encouraged by the AE that providers maintain policies and procedures regarding maximum length of stay/extension justifications.
- Clients must meet the eligibility requirements to participate in the program. For audit purposes, a file must be kept of each client served with their eligibility determination, service dates, and any other information required by the agreement.
- Subrecipients shall submit with the invoice, data from HMIS showing the number of adults and youth served during the term as such data is necessary to provide Cal ICH with accurate YSA spending reports. While HMIS data does not need to be provided by Victim Service Providers (VSPs), the total number of youth and adults served must be included; however, VSPs are required to maintain client data in a comparable database.
- Subrecipients are required to maintain all records related to the program for a minimum of five years from the grant end date.



### *Section 3e: IRS Record Keeping Examples*

This section is meant to provide examples of **Proof of Payment** to subrecipients based on IRS accounting principles.

Per IRS guidelines, documents for purchases may include the following:

- Canceled checks or other documents reflecting proof of payment/electronic funds transferred
- Cash register tape receipts
- Credit card receipts
- Invoices

Per IRS guidelines, documents for expenses may include the following:

- Canceled checks or other documents reflecting proof of payment/electronic funds transferred
- Cash register tape receipts
- Account Statements
- Credit card receipts and statements
- Invoices

Per IRS guidance, for purchases and expenses, your supporting documents should identify the payee, the amount paid, proof of payment, the date incurred, and include a description of the item to show that the amount was for purchases or a business expense.

Note: A combination of supporting documents may be needed to substantiate all elements of a purchase or expense.

For further information please see: [IRS - What kind of records should I keep?](#)





## **Section 4: Budget Modifications**

Subrecipient requests for budget modifications or revisions to the program budget or eligible activities must be submitted in writing and approved by AE prior to implementing the change.

Written requests for budget modifications must be submitted to [COCClaims@co.imperial.ca.us](mailto:COCClaims@co.imperial.ca.us)