

**Non-Local Invoicing Requirements
September 2022**

All costs submitted for payment must be reasonable, necessary, properly allocated, and have proper source documentation. All receipts must be itemized.

If you have any questions that are not answered in this document, please reach out to the BWDA Fiscal Operations team at RA-LIBWDA-FISCALOPS@pa.gov.

Activity Code Type Subcategory

Administration

A1 Admin Staff Salaries & Fringe Benefits

Salaries – Timesheet or Payroll Summary to include:

- 1) Employee Name
- 2) Position
- 3) Pay Period(s) per Invoice submitted to BWDA
- 4) Hours Worked per Invoice submitted to BWDA
- 5) Employee Rate of Pay
- 6) Total Salary per Invoice submitted to BWDA
- 7) Time Distribution Percentage of Salary, if applicable
- 8) Signed by Authorized Personnel or provide documentation on submission and approval processes.

Note: If the salary is being paid among a variety of funding sources, then the distribution percentage of time worked against the grant being reported should be identified. For example, Total Employee Salary = \$100.00 for the pay period and employee is distributing 10% of time towards said grant, then the actual amount to be invoiced should be \$10. ($\$100 \times 10\% = \10).

Fringe Benefits (any of the below)

Percentage calculation based on payroll and should include a list of what benefits are included.

A copy of the benefit policy broken out by total or employee cost. Total cost should be appropriately allocated to the grant based on allocation methodology.

A2 Admin Operational Expenses (e.g., travel, postage, supplies, etc.)

Acceptable forms of original, supporting documentation include the following:

- 1) Travel
 - a. Mileage – Directions with Starting/Ending Destination
 - b. Final Hotel Receipt

- c. Conference Invoice
 - d. Airfare Invoice – Must travel economy
 - e. Car Rental – Vehicle rental must be standard or medium (SUV, Van, or Truck rental requires sufficient justification)
 - f. Restaurant/Meal Itemized Receipts (Alcohol expenses are not reimbursable)
- 2) FedEx/Postal Service Receipt
 - 3) Utility Invoices (Rent, Water, Electric)
 - 4) Supply Purchase Orders/Invoices
 - 5) Packing slip with item pricing;
 - 6) Order/Confirmation screen;
 - 7) Internet Orders – Print and attach a copy of the order screen and/or confirmation screen. Substantiation should include the detailed items ordered, quantities, as well as pricing.
 - 8) Recurring monthly charges - Attach the original contract or service agreement with the first monthly service fee posts. A memo justifying the need for the service must be attached. Additional documentation for the monthly charges/fees must also be requested and provided to substantiate each charge exceeding the average monthly amount; and
 - 9) RFP evaluation documentation;
 - 10) Written memorandum justifying a sole source procurement;

Note: Any activity not generating a document must be accompanied with a memorandum to document sufficient support of the cost.

A3 Admin Indirect Costs

A current approved Negotiated Indirect Cost Rate Agreement, signed by the Federal cognizant agency, or a de minimis justification.

Career and Supportive Services

B1 Program Program Staff Salaries & Fringe Benefits

Salaries – Timesheet or Payroll Summary to include:

- 1) Employee Name
- 2) Position
- 3) Pay Period(s) per Invoice submitted to BWDA
- 4) Hours Worked per Invoice submitted to BWDA
- 5) Employee Rate of Pay
- 6) Total Salary per Invoice submitted to BWDA
- 7) Time Distribution Percentage of Salary, if applicable
- 8) Signed by Authorized Personnel or provide documentation on submission and approval processes.

Note: If the salary is being paid among a variety of funding sources, then the distribution percentage of time worked against the grant being reported should be identified. For example, Total Employee Salary = \$100.00 for the pay period and employee is distributing 10% of time towards said grant, then the actual amount to be invoiced should be \$10. ($\$100 \times 10\% = \10).

Fringe Benefits (any of the below)

Percentage calculation based on payroll and should include a list of what benefits are included.

A copy of the benefit policy broken out by total or employee cost. Total cost should be appropriately allocated to the grant based on allocation methodology.

B2 Program Operational Expenses (e.g., travel, postage, supplies, etc.)

Acceptable forms of original, supporting documentation include the following:

- 1) Travel
 - a. Mileage – Directions with Starting/Ending Destination
 - b. Final Hotel Receipt
 - c. Conference Invoice
 - d. Airfare Invoice – Must travel economy
 - e. Car Rental – Vehicle rental must be standard or medium (SUV, Van, or Truck rental requires sufficient justification)
 - f. Restaurant/Meal Itemized Receipts (Alcohol expenses are not reimbursable)
- 2) FedEx/Postal Service Receipt
- 3) Utility Invoices (Rent, Water, Electric)
- 4) Supply Purchase Orders/Invoices
- 5) Packing slip with item pricing;
- 6) Order/Confirmation screen;
- 7) Internet Orders – Print and attach a copy of the order screen and/or confirmation screen. Substantiation should include the detailed items ordered, quantities, as well as pricing.
- 8) Recurring monthly charges - Attach the original contract or service agreement with the first monthly service fee posts. A memo justifying the need for the service must be attached.

- Additional documentation for the monthly charges/fees must also be requested and provided to substantiate each charge exceeding the average monthly amount; and
- 9) RFP evaluation documentation;
 - 10) Written memorandum justifying a sole source procurement;

Note: Any activity not generating a document must be accompanied with a memorandum to document sufficient support of the cost.

B3 Program Other Program Expenses

These include any other program expenses that are directly incurred for participants other than training or supportive services. For example, internship reimbursement, work experience reimbursements.

B5 Program Supportive Service Funds

Supportive services include services such as transportation, childcare, dependent care, housing, and needs-related payments, that are necessary to enable an individual to participate in activities authorized under this Act.

Itemized receipts are required along with the justification for necessity of these services.

B6 Program Indirect Costs

A current approved Negotiated Indirect Cost Rate Agreement, signed by the Federal cognizant agency, or a de minimis justification.

Training

C1	Program	Tuition Payments/ITAs
		Facilitator Invoice Outlining Course Info, Amount and # of Participants Class Roster
C2	Program	On The Job (OJT) Reimbursements
		Timesheets/Paystubs
C4	Program	Adult Education and Literacy Training
		Facilitator Invoice Outlining Course Info, Amount and # of Participants Class Roster
C7	Program	Other Training Expenses
		Vendor Invoice with scope of work
C8	Program	Apprenticeship Training
		Vendor Invoice
C9	Program	Incumbent Worker Training
		Vendor Invoice