**GRANT 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.
5. Update the DETAIL Excel analysis spreadsheet for the current period of the billing, year-to-date analysis, and grant-to-date analysis. Note any adjustments found during the review such as errors and needed accruals.
6. Reconcile DETAIL 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. Calculate indirect cost allowed according to the grant agreement/approved budget. Indicate and document the cost share/matching for the grant.
8. Research, document, and apply any program income generated by the grant per the grant agreement.
9. 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.

Instructions for completing the forms can be found at the same website as referenced above.

1. To make the completion of the form easier, use Excel and set up worksheets reflecting expenses by quarter totaling up to a cumulative column.
2. 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/approved budget.
3. 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/approved budget.
4. It is important to note that some grants may generate program income such as fees for services performed, the sale of items manufactured under the award, or charges for use or rental of real or personal property acquired under the award. If this is the case, program income must be reported. Consult the grant agreement to determine if the program income is ADDITIVE, DEDUCTIVE, or COST SHARE/MATCHING and report accordingly.
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.

**FOR ELECTRONIC REPORTING AND CASH DRAWDOWNS:**

1. Many federal grants now allow the use of particular electronic reporting and cash drawdown sites rather than the fillable paper form submissions. ACM$ for NSF grants and G-5 for DOE grants are two such sites.
2. Follow the General Instructions above to complete a DETAIL worksheet for the grant for the particular billing period.
3. Complete a CASH ON HAND worksheet to determine the amount of the draw.
4. Have the appropriate supervisor review and approve the cash draw.
5. For G-5 present the approved CASH ON HAND worksheet to the staff member authorized to complete the cash draw. Currently this is the Budget Officer.
6. For ACM$ present the approved CASH ON HAND worksheet to the staff member authorized to complete the cash draw. Currently this is the Sr. Grants Accountant.